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FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1888-89.

CALCUTTA:
PRINTED BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1890.

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SECRETARIAT LIBRARY

FINANCE AND REVENUE ACCOUNTS, 1888-89.

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, *vide* page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	23,016,404		
Opium	8,562,319		
Salt	7,675,634		
Stamps	3,927,088		
Excise	4,705,346		
Other Heads	8,333,970		
TOTAL, PRINCIPAL HEADS		23	56,220,761
Interest		45	841,822
Post Office, Telegraph, and Mint		53	2,244,826
Receipts by Civil Departments		67	1,507,961
Miscellaneous		89	1,792,778
Railways		113	15,520,696
Irrigation		123	1,900,718
Buildings and Roads		145	604,753
Receipts by Military Department		163	1,062,363
TOTAL REVENUE	Rx.		81,696,678
Debt, Deposits, and Advances:			
Permanent Debt (Net Incurred)		207	13,487,881
Unfunded Debt (Net Incurred)		207	990,374
Loans and advances by Provincial Governments, &c. (Net recovered)		207	5,468
Secretary of State's Bills drawn		232	14,262,859
TOTAL RECEIPTS			110,443,260
Balance on April 1st—India	Rx. 13,883,701		
England	£ 5,900,697	233	19,784,398
GRAND TOTAL			130,227,658

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1889.

DISBURSEMENTS.		For details, *vide* page No.	
Expenditure:			
Direct Demands on the Revenues		23	9,737,896
Interest		45	4,712,259
Post Office, Telegraph, and Mint		53	2,146,511
Salaries and Expenses of Civil Departments		67	13,013 543
Miscellaneous Civil Charges		89	4,884,376
Famine Relief and Insurance		107	78,336
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		111	22,401
Railway Revenue Account		113	17,754,088
Irrigation		123	2,622,964
Buildings and Roads		145	5,310,732
Army Services		163	20,301,841
Special Defence Works		177	789,595
TOTAL			81,374,542
	Rx.		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	343,140		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	58,022		
		181	285,118
TOTAL EXPENDITURE CHARGED AGAINST REVENUE	Rx.		81,659,660
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works		185	1,638,001
Capital Charge involved in Redemption of Liabilitiles, &c.		197	10,336,049
Debt, Deposits, and Advances:			
Deposits and Advances (Net)		207	354,414
Loans to Native States, Presidency Corporations, &c. (Net Advances)		207	572,446
Capital of Railway Companies (Net Payments)		207	4,031,539
Remittances (Net)		207	39,455
Secretary of State's Bills paid		232	15,030,972
TOTAL DISBURSEMENTS			113,662,536
Balance on March 31st—India	Rx. 13,305,189		
England	£ 3,259,933		
		233	16,565,122
GRAND TOTAL			130,227,658

	Rx.
Revenue	81,696,678
Expenditure chargeable thereon	81,659,660
SURPLUS	37,018

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
Principal Heads of Revenue:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Land Revenue	13A	27	132,509	630,933	1,556,088	444,483	1
Opium	14A	30	248	21,310	37,236	40,932	2
Salt	15A	31	1,851,966	...	30,956	...	3
Stamps	16	34	44,517	157,519	104,958	72,678	4
Excise	17	35	74,454	244,414	344,384	216,754	5
Provincial Rates	18	36	7,598	80,416	78,014	54,948	6
Customs	19A	37	...	...	476,365	...	7
Assessed Taxes	20	39	140,610	42,749	51,680	22,399	8
Forest	21	40	26,628	118,041	418,923	30,388	9
Registration	22	42	1,764	9,554	3,602	3,220	10
Tributes from Native States	23	43	213,424	21,559	14,814	15	11
TOTAL			2,493,718	1,326,495	3,117,020	885,817	12
Interest:	24	46	260,425	1,498	2,658	132	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	85,026	53,551	62,653	30,618	14
Telegraph	28	56	717,343	...	...	...	15
Mint	29	64	77,573	...	...	...	16
TOTAL			879,942	53,551	62,653	30,618	17
Receipts by Civil Departments:							
Law and Justice	31A	71	39,145	43,802	68,571	14,356	18
Police	32	75	1,034	18,876	44,593	10,709	19
Marine	33A	76	93,207	...	21,757	77	20
Education	34	81	2,392	15,027	3,230	4,093	21
Medical	36A	83	754	1,233	2,477	61	22
Scientific and other Minor Departments	38A	86	6,120	1,573	148	5,720	23
TOTAL			142,652	80,511	140,776	35,016	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	99	93,845	7,714	2,728	1,888	25
Stationery and Printing	42A	101	12,530	940	3,694	374	26
Exchange	43	103	951,453	...	...	..	27
Miscellaneous	44A	104	22,936	8,735	28,513	7,377	28
TOTAL			1,080,764	17,389	34,935	9,639	29
Railways:							
State Railways (Gross Receipts)	49	114	6,417,207	269,781	346,142	6,584	30
Guaranteed Companies (Net Traffic Receipts)	49	115	3,650,808	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	121	...	...	...	...	32
TOTAL			10,068,015	269,781	346,142	6,584	33
Irrigation:							
Major Works:							
Direct Receipts	56	124	...	...	...	...	34
Portion of Land Revenue due to Irrigation	13A	27	...	...	...	...	35
Minor Works and Navigation	59	130	2,060	...	3,702	...	36
TOTAL			2,060	...	3,702	...	37
Buildings and Roads:							
Military Works	61	146	27,386	316	1,451	540	38
Civil Works	61	146	6,351	15,071	18,920	13,912	39
TOTAL			33,737	15,387	20,371	14,452	40
Receipts by Military Department:							
Army:							
Effective	63	164	561,115	...	...	...	41
Non-Effective	63	164	28,417	...	...	...	42
TOTAL			589,532	...	...	...	43
Total Revenue			15,550,845	1,764,612	3,728,257	982,258	44

(a) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt in Council, the Revenue and Charges of the Districts of Coorg and Ajmere

(b) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, other words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of proportion to be added to the figures in the column headed England to

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1889.

transactions *in India*, including those of "Exchange."]

Number of item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(b) Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	3,737,346	5,651,137	2,172,722	4,392,212	4,298,974	23,016,404	...	...	23,016,404
2	6,445,242	44,426	4,410	..	1,968,515	8,562,319	...	...	8,562,319
3	2,281,688	...	...	1,649,893	1,861,131	7,675,634	...	...	7,675,634
4	1,383,899	660,990	389,213	613,595	499,719	3,927,088	...	...	3,927,088
5	1,089,164	561,719	144,558	1,047,482	982,417	4,705,346	...	...	4,705,346
6	795,430	662,945	392,246	699,012	283,645	3,054,254	...	...	3,054,254
7	391,754	...	...	172,402	292,263	1,332,784	...	...	1,332,784
8	400,763	222,561	117,303	169,107	353,768	1,520,940	...	...	1,520,940
9	67,691	146,280	104,577	151,500	285,019	1,349,047	...	...	1,349,047
10	109,354	37,969	22,939	95,833	47,477	331,712	...	...	331,712
11	...	...	27,778	344,643	123,000	745,233	...	...	745,233
12	16,702,331	7,988,027	3,375,746	9,335,679	10,995,928	56,220,761	...	...	56,220,761
13	107,521	11,855	21,023	32,672	205,526	643,310	135,477	63,035	841,822
14	258,669	174,230	177,188	210,850	228,755	1,281,540	...	...	1,281,540
15	93	...	...	...	341	717,777	16,632	7,739	742,148
16	...	...	...	...	143,524	221,097	28	13	221,138
17	258,762	174,230	177,188	210,850	372,620	2,220,414	16,660	7,752	2,244,826
18	156,456	85,557	66,888	66,106	54,730	595,611	...	...	595,611
19	77,016	35,901	67,123	38,363	59,382	352,997	...	...	352,997
20	91,173	...	...	20	5,532	211,766	...	...	211,766
21	64,219	20,363	6,162	30,873	65,762	212,121	...	...	212,121
22	14,705	11,966	3,166	13,396	10,204	57,962	2,711	1,261	61,934
23	19,020	10,371	11,632	11,569	5,654	71,807	1,177	548	73,532
24	422,589	164,158	154,971	160,327	201,264	1,502,264	3,888	1,809	1,507,961
25	23,872	15,682	12,748	32,689	45,968	237,134	104,707	48,718	390,559
26	22,207	5,285	5,828	9,728	7,779	68,365	...	...	68,365
27	...	...	...	...	...	951,453	...	...	951,453
28	120,657	45,015	19,605	69,041	54,378	376,257	4,193	1,951	382,401
29	166,736	65,982	38,181	111,458	108,125	1,633,209	108,900	50,669	1,792,778
30	1,374,187	323,023	2,581,928	82,580	425,351	11,826,783	230	107	11,827,120
31	...	...	...	...	...	3,650,808	...	...	3,650,808
32	...	...	...	42,768	...	42,768	...	...	42,768
33	1,374,187	323,023	2,581,928	125,348	425,351	15,520,359	230	107	15,520,696
34	139,437	461,485	391,932	24,108	44,840	1,061,802	...	...	1,061,802
35	...	87,413	45,744	460,514	77,370	671,041	...	...	671,041
36	97,000	15,998	21,743	11,090	16,282	167,875	...	...	167,875
37	236,437	564,896	459,419	495,712	138,492	1,900,718	...	...	1,900,718
38	210	43	506	2,738	9,354	42,544	...	...	42,544
39	91,181	93,200	64,809	98,483	121,628	523,555	26,380	12,274	562,209
40	91,391	93,243	65,315	101,221	130,982	566,099	26,380	12,274	004,753
41	...	...	...	245,004	134,879	940,998	32,884	15,301	989,183
42	...	...	...	23,948	11,713	64,078	6,212	2,890	73,180
43	...		...	268,952	146,592	1,005,076	39,096	18,191	1,062,363
44	19,359,954	9,385,414	6,873,771	10,842,219	12,724,880	81,212,210	330,631	153,837	81,696,678

Department, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the Governor-General and the Expenses of the British Representatives at the principal Native Courts in India.

the exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in rupees at the average rate of Exchange. During the year this average rate was 1s. 4·37909*d*. per rupee, see page 232 and the make the total express the value in tens of rupees was therefore ·4652828.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.*	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Direct Demands on the Revenues:							
Refunds and Drawbacks	11	25	11,322	2,150	21,758	1,388	1
Assignments and Compensations (*b*)	12	26	308,776	6,913	...	3,785	2
Charges in respect of collection, *viz.*:							
Land Revenue	13B	28	55,963	147,779	281,510	94,626	3
Opium (including cost of Production)	14C	31	1,346	...	...	...	4
Salt (including cost of Production)	15B	32	121,324	...	219	...	5
Stamps	16	34	—*48,124*	4,703	3,685	3,168	6
Excise	17	35	1,794	7,236	2,143	499	7
Provincial Rates	18	36	...	...	3,325	311	8
Customs	19B	38	...	...	16,625	...	9
Assessed Taxes	20	39	30	28	1,519	95	10
Forest	21	40	27,508	66,831	201,285	20,945	11
Registration	22	42	571	4,321	1,595	2,226	12
TOTAL			480,510	239,961	533,664	127,043	13
Interest:							
Interest on Debt,* other than that charged to Railways and Irrigation Works	25	48	321,710	1,100	2,017	81	14
Interest on other Obligations	26	50	367,942	283	389	4	15
TOTAL			689,652	1,383	2,406	85	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	71,279	49,162	66,155	35,549	17
Telegraph	28	56	559,558	...	...	..	18
Mint	29	64	45,254	...	...	...	19
TOTAL			676,091	49,162	66,155	35,549	20
Salaries and Expenses of Civil Departments:							
General Administration	30	68	415,233	43,754	100,711	23,798	21
Law and Justice	31 B	72	153,675	128,400	292,847	62,834	22
Police	32	75	53,275	134,698	1,114,838	97,824	23
Marine (including River Navigation)	33B	77	272,019	...	34,604	10,149	24
Education	34	81	17,654	63,052	42,562	32,029	25
Ecclesiastical	35	82	13,365	4,636	6,594	1,644	26
Medical	36B	83	19,963	30,676	38,726	19,859	27
Political	37	84	509,927	1,055	18,031	4,725	28
Scientific and other Minor Departments	38B	87	250,897	4,986	4,561	4,253	29
TOTAL			1,706,008	411,257	1,653,474	257,115	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	90	68,046	26,985	13,698	1,896	31
Civil Furlough and Absentee Allowances	40	98	220	...	...	8	32
Superannuation Allowances & Pensions	41B	100	68,260	20,205	21,402	6,431	33
Stationery and Printing	42B	101	—*76,271*	13,071	33,485	5,600	34
Miscellaneous	44B	105	22,875	5,485	95,395	6,198	35
TOTAL			83,130	65,746	163,980	20,133	36
Famine Relief and Insurance:							
Famine Relief	45	108	...	...	...	...	37
Construction of Protective Railways	46	108	...	...	...	...	38
Construction of Protective Irrigation Works	47	109	...	...	...	...	39
TOTAL			...		...	...	40
Carried forward			3,635,391	767,509	2,419,679	439,925	41

(*a*) *See* foot-note (*b*) to Account No. 2.

* The "Interest on Debt" distributed as follows:—

	India.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	374,188
Under Railway Revenue Account	(*c*)2,692,498
Under Irrigation	1,040,717
	4,107,403

(*c*) Includes Rx. 19,415 charged to

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1889.

transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	74,588	15,868	9,887	30,228	61,429	228,618	...	...	228,618
2	25,762	24,438	17,621	116,583	982,357	1,486,235	...	...	1,486,235
3	351,306	765,123	362,600	785,406	668,788	3,513,101	584	272	3,513,957
4	2,592,818	...	...	...	2,608	2,596,772	773	360	2,597,905
5	2,122	...	...	149,115	139,818	412,598	260	121	412,979
6	49,378	17,746	17,666	15,913	20,780	84,915	47,265	21,992	154,172
7	43,441	11,459	5,526	32,894	32,769	137,761	123	57	137,941
8	32,336	672	18,084	...	4,655	59,383	...	...	59,383
9	52,402	...	...	16,316	48,377	133,720	121	56	133,897
10	14,974	1,764	1,828	1,596	5,294	27,128	...	...	27,128
11	37,620	84,287	59,384	121,554	169,081	788,495	2,392	1,113	792,000
12	59,946	19,438	11,346	65,515	28,723	193,681	...	...	193,681
13	3,336,693	940,795	503,942	1,335,120	2,164,679	9,662,407	51,518	23,971	9,737,896
14	5,130	8,600	17,836	3,648	14,066	374,188	2,662,056	1,238,609	4,274,853
15	12,192	1,321	4,906	4,917	45,049	437,003	275	128	437,406
16	17,322	9,921	22,742	8,565	59,115	811,191	2,662,331	1,238,737	4,712,259
17	406,115	137,832	140,570	124,554	186,473	1,217,689	85,146	39,617	1,342,452
18	88	...	...	...	365	560,011	98,330	45,751	704,092
19	...	...	...	...	43,864	89,118	7,404	3,445	99,967
20	406,203	137,832	140,570	124,554	230,702	1,866,818	190,880	88,813	2,146,511
21	209,033	161,319	118,970	144,588	174,013	1,391,419	241,412	112,325	1,745,156
22	989,753	533,539	379,089	491,089	496,270	3,527,496	641	298	3,528,435
23	488,416	627,012	334,709	378,471	525,051	3,754,294	...	...	3,754,294
24	107,120	...	...	1,106	3,294	428,292	102,364	47,628	578,284
25	348,912	177,430	123,722	188,270	298,440	1,292,071	1,085	504	1,293,660
26	17,682	23,301	24,169	33,017	31,649	156,057	545	254	156,856
27	151,398	105,862	82,176	168,729	144,861	762,250	6,813	3,170	772,233
28	8,325	11,946	68,940	7,984	81,635	712,568	29,772	13,853	756,193
29	33,588	17,911	22,966	40,077	21,600	400,839	18,831	8,762	428,432
30	2,354,227	1,658,320	1,154,741	1,453,331	1,776,813	12,425,286	401,463	186,794	13,013,543
31	102,328	83,436	39,528	96,656	84,332	516,905	18,257	8,495	543,657
32	654	...	...	160	138	1,180	216,503	100,735	318,418
33	137,647	149,472	73,557	127,473	148,047	752,494	1,612,200	750,129	3,114,823
34	198,991	52,300	38,865	101,085	78,802	445,928	53,535	24,909	524,372
35	30,649	19,715	12,125	82,931	56,179	331,552	35,184	16,370	383,106
36	470,269	304,923	164,075	408,305	367,498	2,048,059	1,935,679	900,638	4,884,376
37	7,540	...	...	259	...	7,799	...	...	7,799
38	...	...	...	...	...	...	...	...	...
39	...	3,279	4,677	26,072	36,509	70,537	...	...	70,537
40	7,540	3,279	4,677	26,331	36,509	78,336	...	...	78,336
41	6,592,254	3,055,070	1,990,747	3,356,206	4,635,316	26,892,097	5,241,871	2,438,953	34,572,921

(b) *See* Note at head of Account No. 12, page 26.

For further details, see page 49.

England.	Exchange.	Total.
2,662,056	1,238,609	4,274,853
631,812	293,971	3,618,281
...	...	1,040,717
3,293,868	1,532,580	8,933,851

State Railways—"Interest on Capital deposited by Companies."

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	*Rx.*	*Rx.*	*Rx.*	
Brought forward from page 6 .			3,635,391	767,509	2,419,679	439,925	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	48	112	...	...	...	5,111	2
Railway Revenue Account:							
State Railways:							
Working Expenses . . .	49	114	2,683,051	208,744	222,420	7,823	3
Interest on Debt . . .	50	116	2,216,121	...	111,025	...	4
Annuities in purchase of Railways	50	118	...	...	...	...	5
Interest on Capital deposited by Companies	ABC51	119	...	19,415	...	...	6
Guaranteed Companies:							
Surplus Profits, Land and Supervision	50 & 52	116 & 120	537,373	9,318	...	...	7
Interest	50	116	6,671	...	...	...	8
Subsidized Companies: Land, &c. .	54A	121	...	...	...	10,475	9
Miscellaneous Railway Expenditure .	55	122	36,321	571	4,356	...	10
TOTAL .			5,479,537	238,048	337,801	18,298	11
Irrigation:							
Major Works:							
Working Expenses . . .	57	125	...	...	...	...	12
Interest on Debt . . .	25	48	532,517	...	...	...	13
Minor Works and Navigation .	60	135	53,107	...	80,426	...	14
TOTAL .			585,624	...	80,426	...	15
Buildings and Roads:							
Military Works	62	149	616,625	14,007	201,701	22,111	16
Civil Works	62	149	155,831	140,117	465,038	149,980	17
TOTAL .			772,456	154,124	666,739	172,091	18
Army Services:							
Army:							
Effective	63	164	8,315,337	...	...	...	19
Non-Effective	63	164	421,414	...	...	...	20
TOTAL .			8,736,751	...	...	...	21
Special Defence Works . .	65	178	282,802	...	31,410	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			19,492,561	1,159,681	3,536,055	635,425	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year . . .	68	184	...	38,676	8,278	26,317	24
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances . : .	68	184	*622*	...	...	...	25
Total Expenditure charged against Revenue			19,491,939	1,198,357	3,544,333	661,742	26
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways . . .	69	186	*—893,846*	*—494,259*	535,811	...	27
Irrigation Works . . .	69	186	...	...	...	...	28
TOTAL .			*—893,846*	*—494,259*	535,811	...	29
Capital charge involved in Redemption of Liabilities, &c. . . .	72	197	...	...	...	...	30

Revenues of *India* in *India* and in *England*, for the Year ended 31st March 1889—*continued.*

[transactions *in India* including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(a)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	6,592,254	3,055,070	1,990,747	3,356,206	4,635,316	26,892,097	5,241,871	2,438,953	34,572,921
2	—*1,080*	18,370	...	...	...	22,401	...	...	22,401
3	669,834	151,089	1,742,526	74,804	298,965	6,059,256	...	...	6,059,256
4	326,138	...	19,799	...	...	2,673,083	631,812	293,971	3,598,866
5	...	...	...	...	...	...	1,688,558	785,657	2,474,215
6	...	...	...	...	288	19,703	634,482	295,214	949,399
7	11,924	10,699	...	12,702	32,524	614,540	...	...	614,540
8	...	...	...	...	...	6,671	2,697,388	1,255,048	3,959,107
9	13,596	4,000	...	...	...	28,071	...	...	28,071
10	19,488	...	9,902	...	—*4*	70,634	...	...	70,634
11	1,040,980	165,788	1,772,227	87,506	331,773	9,471,958	5,652,240	2,629,890	17,754,088
12	141,809	248,805	186,587	110,524	33,951	721,676	...	...	721,676
13	233,985	274,215	...	...	...	1,040,717	...	...	1,040,717
14	147,766	15,666	69,627	329,547	163,881	860,020	376	175	860,571
15	523,560	538,686	256,214	440,071	197,832	2,622,413	376	175	2,622,964
16	2,745	6,637	36,196	61,651	131,306	1,092,979	10,392	4,835	1,108,206
17	839,052	529,572	548,303	634,625	595,105	4,057,623	98,891	46,012	4,202,526
18	841,797	536,209	584,499	696,276	726,411	5,150,602	109,283	50,847	5,310,732
19	...	...	...	3,152,267	2,465,268	13,932,872	1,756,958	817,482	16,507,312
20	...	...	...	307,994	150,311	879,719	1,989,247	925,563	3,794,529
21	...	...	...	3,460,261	2,615,579	14,812,591	3,746,205	1,743,045	20,301,841
22	...	...	...	...	133,611	447,823	233,246	108,526	789,595
23	8,997,511	4,314,123	4,603,687	8,040,320	8,640,522	59,419,885	14,983,221	6,971,436	81,374,542
24	...	47,149	30,177	130,720	61,823	343,140	...	...	343,140
25	*57,400*	...	...	...	...	*58,022*	...	...	*58,022*
26	8,940,111	4,361,272	4,633,864	8,171,040	8,702,345	59,705,003	14,983,221	6,971,436	81,659,660
27	271,823	—*41,786*	563,944	102,721	2,468	46,876	772,021	359,214	1,178,111
28	72,239	113,248	118,846	137,790	11,383	453,506	4,357	2,027	459,890
29	344,062	71,462	682,790	240,511	13,851	500,382	776,378	361,241	1,638,001
30	...	...	...	...	...	...	10,336,049	...	10,336,049

(a) *See* foot-note (*b*) to Account No 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1889.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*—			
Land Revenue	...	584	584
Opium	773	...	773
Salt	260	...	260
Stamps	47,265	...	47,265
Excise	123	...	123
Provincial Rates	...	...	...
Customs	121	...	121
Assessed Taxes	...	...	...
Forest	14	2,378	2,392
Registration	...	...	...
TOTAL	48,556	2,962	51,518
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,662,056	2,662,056
Interest on other Obligations	...	275	275
TOTAL	...	2,662,331	2,662,331
Post Office, Telegraph, and Mint:			
Post Office	47,646	37,500	85,146
Telegraph	54,252	44,078	98,330
Mint	7,380	24	7,404
TOTAL	109,278	81,602	190,880
Salaries and Expenses of Civil Departments:			
General Administration	12,227	229,185	241,412
Law and Justice	491	150	641
Police	...	...	...
Marine (including River Navigation)	61,179	41,185	102,364
Education	...	1,085	1,085
Ecclesiastical	...	545	545
Medical	...	6,813	6,813
Political	190	29,582	29,772
Scientific and other Minor Departments	10,743	8,088	18,831
TOTAL	84,830	316,633	401,463
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	18,257	18,257
Civil Furlough and Absentee Allowances	...	216,503	216,503
Superannuation Allowances and Pensions	...	1,612,200	1,612,200
Stationery and Printing	44,955	8,580	53,535
Miscellaneous	...	35,184	35,184
TOTAL	44,955	1,890,724	1,935,679
Carried forward	287,619	4,954,252	5,241,871

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1889—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	287,619	4,954,252	5,241,871
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	631,812	631,812
Annuities in purchase of Railways	...	1,688,558	1,688,558
Interest on Capital deposited by Companies	...	634,482	634,482
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	2,697,388	2,697,388
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	5,652,240	5,652,240
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	376	...	376
TOTAL	376	...	376
Buildings and Roads:			
Military Works	10,392	...	10,392
Civil Works	2,749	96,142	98,891
TOTAL	13,141	96,142	109,283
Army Services:			
Army:			
Effective	523,690	1,233,268	1,756,958
Non-Effective	...	1,989,247	1,989,247
TOTAL	523,690	3,222,515	3,746,205
Special Defence Works	232,907	339	233,246
Total Expenditure charged against Revenue	1,057,733	13,925,488	14,983,221
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	734,602	37,419	772,021
Irrigation Works	4,357	...	4,357
TOTAL	738,959	37,419	776,378
Capital charge involved in Redemption of Liabilities, &c.	...	10,336,049	10,336,049

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA. Imperial.	INDIA. Provincial.	INDIA. Local.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	14,016,863	8,878,700	120,841	23,016,404
Opium	8,562,319	...	...	8,562,319
Salt	7,649,281	26,353	...	7,675,634
Stamps	1,145,628	2,781,460	...	3,927,088
Excise	3,443,988	1,256,900	4,458	4,705,346
Provincial Rates	554	667,372	2,386,328	3,054,254
Customs	1,318,609	14,175	...	1,332,784
Assessed Taxes	899,073	621,867	...	1,520,940
Forest	691,084	657,963	...	1,349,047
Registration	166,951	164,761	...	331,712
Tributes from Native States	745,233	...	...	745,233
TOTAL	38,639,583	15,069,551	2,511,627	56,220,761
Interest	555,764	69,343	18,203	643,310
Post Office, Telegraph, and Mint:				
Post Office	1,275,483	710	5,347	1,281,540
Telegraph	717,343	434	...	717,777
Mint	221,097	...	...	221,097
TOTAL	2,213,923	1,144	5,347	2,220,414
Receipts by Civil Departments:				
Law and Justice	58,860	536,054	697	595,611
Police	22,513	229,331	101,153	352,997
Marine	93,207	118,490	69	211,766
Education	2,045	132,455	77,621	212,121
Medical	1,116	39,860	16,986	57,962
Scientific and other Minor Departments	5,941	48,332	17,534	71,807
TOTAL	183,682	1,104,522	214,060	1,502,264
Miscellaneous:				
Receipts in aid of Superannuation, &c.	196,653	40,348	133	237,134
Stationery and Printing	23,659	44,706	...	68,365
Exchange	951,453	...	...	951,453
Miscellaneous	82,212	159,741	134,304	376,257
TOTAL	1,253,977	244,795	134,437	1,633,209
Railways:				
State Railways (Gross Receipts)	10,289,054	1,537,729	...	11,826,783
Guaranteed Companies (Net Traffic Receipts)	3,650,808	...	...	3,650,808
Subsidized Companies (Repayment of Advances of Interest)	42,768	...	...	42,768
TOTAL	13,982,630	1,537,729	...	15,520,359
Irrigation:				
Major Works:				
Direct Receipts	468,058	593,744	...	1,061,802
Portion of Land Revenue due to Irrigation	671,041	...	...	671,041
Minor Works and Navigation	35,501	131,873	501	167,875
TOTAL	1,174,600	725,617	501	1,900,718
Buildings and Roads:				
Military Works	42,544	...	...	42,544
Civil Works	12,144	283,237	228,174	523,555
TOTAL	54,688	283,237	228,174	566,099
Receipts by Military Department:				
Army:				
Effective	940,998	...	...	940,998
Non-Effective	64,078	...	...	64,078
TOTAL	1,005,076	...	...	1,005,076
GRAND TOTAL, REVENUE Rx.	59,063,923	19,035,938	3,112,349	81,212,210

divisions, IMPERIAL, PROVINCIAL and LOCAL, for the Year ended 31st March 1889.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial and Local, respectively.	INDIA. Imperial.	Provincial.	Local.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:				
Refunds and Drawbacks	152,174	60,349	16,095	228,618
Assignments and Compensations	549,218	937,017	...	1,486,235
Charges in respect of Collection:				
Land Revenue	259,038	2,761,102	492,961	3,513,101
Opium (including cost of Production)	2,596,772	...	...	2,596,772
Salt (including cost of Production)	410,257	2,341	...	412,598
Stamps	—9,221	94,136	...	84,915
Excise	101,341	35,858	562	137,761
Provincial Rates	...	50,497	8,886	59,383
Customs	48,377	85,343	...	133,720
Assessed Taxes	15,196	11,932	...	27,128
Forest	386,476	402,019	...	788,495
Registration	97,173	96,508	...	193,681
TOTAL	4,606,801	4,537,102	518,504	9,662,407
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	326,798	47,390	...	374,188
Interest on other Obligations	434,662	...	2,341	437,003
TOTAL	761,460	47,390	2,341	811,191
Post Office, Telegraph, and Mint:				
Post Office	1,106,403	41,169	70,117	1,217,689
Telegraph	559,558	453	...	560,011
Mint	89,118	...	...	89,118
TOTAL	1,755,079	41,622	70,117	1,866,818
Salaries and Expenses of Civil Departments:				
General Administration	593,342	713,930	84,147	1,391,419
Law and Justice	241,999	3,284,602	895	3,527,496
Police	880,736	2,367,434	306,124	3,754,294
Marine (including River Navigation)	276,424	149,447	2,421	428,292
Education	15,200	719,139	557,732	1,292,071
Ecclesiastical	156,050	...	7	156,057
Medical	33,076	559,202	169,972	762,250
Political	659,555	52,691	322	712,568
Scientific and other Minor Departments	252,361	121,835	26,643	400,839
TOTAL	3,108,743	8,168,280	1,148,263	12,425,286
Miscellaneous Civil Charges:				
Territorial and Political Pensions	516,905	...	...	516,905
Civil Furlough and Absentee Allowances	1,180	...	...	1,180
Superannuation Allowances and Pensions	86,778	663,757	1,959	752,494
Stationery and Printing	57,126	382,593	6,209	445,928
Miscellaneous	128,138	116,190	87,224	331,552
TOTAL	790,127	1,162,540	95,392	2,048,059
Famine Relief and Insurance:				
Famine Relief	...	5,692	2,107	7,799
Construction of Protective Railways	...	...	...	...
Construction of Protective Irrigation Works	70,537	...	...	70,537
TOTAL	70,537	5,692	2,107	78,336
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	22,401	...	22,401
Railway Revenue Account:				
State Railways:				
Working Expenses	5,241,911	817,345	...	6,059,256
Interest on Debt	2,216,121	456,962	...	2,673,083
Interest on Capital deposited by Companies	19,703	...	...	19,703
Guaranteed Companies:				
Surplus Profits, Land and Supervision	614,540	...	...	614,540
Interest	6,671	...	...	6,671
Subsidized Companies: Land, &c.	13,632	14,439	...	28,071
Miscellaneous Railway Expenditure	54,398	16,236	...	70,634
TOTAL	8,166,976	1,304,982	...	9,471,958
Irrigation:				
Major Works:				
Working Expenses	358,547	363,129	...	721,676
Interest on Debt	532,517	508,200	...	1,040,717
Minor Works and Navigation	307,465	551,589	966	860,020
TOTAL	1,198,529	1,422,918	966	2,622,413
Buildings and Roads:				
Military Works	1,092,979	...	...	1,092,979
Civil Works	745,071	1,814,931	1,497,621	4,057,623
TOTAL	1,838,050	1,814,931	1,497,621	5,150,602
Army Services:				
Army:				
Effective	13,932,872	...	...	13,932,872
Non-Effective	879,719	...	...	879,719
TOTAL	14,812,591	...	...	14,812,591
Special Defence Works	447,823	...	...	447,823
	37,556,716	18,527,858	3,335,311	59,419,885
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	205,039	80,079	285,118
GRAND TOTAL, EXPENDITURE . Rx.	37,556,716	18,732,897	3,415,390	59,705,003

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	132,363	270,117	932,773	118,298	2,828,752	4,147,616	1,249,842	2,705,552	1,631,560	14,016,863
Opium	248	21,310	37,236	40,932	6,415,242	44,426	4,410	...	1,968,515	8,562,319
Salt	1,851,966	...	30,956	...	2,272,869	...	...	1,636,239	1,857,251	7,649,281
Stamps	44,517	39,380	59,403	18,169	345,975	165,248	194,607	153,399	124,930	1,145,628
Excise	72,446	183,310	192,801	162,566	816,873	421,289	72,279	785,611	736,813	3,443,988
Provincial Rates	554	...	...	...	...	...	...	...	...	554
Customs	...	...	473,854	...	387,065	...	...	169,511	288,179	1,318,609
Assessed Taxes	140,610	22,060	51,680	11,678	205,194	114,208	66,193	93,503	193,947	899,073
Forest	26,628	59,021	288,458	15,194	33,845	73,140	52,288	...	142,510	691,084
Registration	1,764	4,777	2,015	1,610	54,677	18,985	11,469	47,916	23,738	166,951
Tributes from Native States	213,424	21,559	14,814	15	...	...	27,778	344,643	123,000	745,233
TOTAL	2,484,520	621,534	2,083,990	368,462	13,390,492	4,984,912	1,678,856	5,936,374	7,090,443	38,639,583
Interest	260,406	1	...	3	92,110	...	33	19,659	183,552	555,764
Post Office, Telegraph, and Mint:										
Post Office	85,026	53,013	62,630	30,618	257,273	174,230	173,209	210,849	228,635	1,275,483
Telegraph	717,343	...	...	...	...	...	...	...	...	717,343
Mint	77,573	...	...	...	...	...	...	...	143,524	221,097
TOTAL	879,942	53,013	62,630	30,618	257,273	174,230	173,209	210,849	372,159	2,213,923
Receipts by Civil Departments:										
Law and Justice	39,115	...	19,745	...	...	...	...	...	...	58,860
Police	412	...	22,101	...	...	...	...	...	...	22,513
Marine	93,207	...	...	...	...	...	...	...	...	93,207
Education	2,045	...	...	...	...	...	...	...	...	2,045
Medical	243	...	873	...	...	...	...	...	...	1,116
Scientific and other Minor Departments	5,929	...	12	...	...	...	...	...	...	5,941
TOTAL	140,951	...	42,731	...	...	...	...	...	...	183,682
Miscellaneous:										
Receipts in aid of Superannuation, &c.	93,845	6,403	2,434	1,618	18,987	13,182	7,482	26,907	25,795	196,653
Stationery and Printing	12,530	134	2,547	155	4,700	175	1,871	203	1,344	23,659
Exchange	951,453	...	...	...	...	...	...	...	...	951,453
Miscellaneous	19,677	209	5,236	146	15,123	2,767	2,120	2,708	34,226	82,212
TOTAL	1,077,505	6,746	10,217	1,919	38,810	16,124	11,473	29,818	61,365	1,253,977
Railways:										
State Railways (Gross Receipts)	6,417,207	269,781	31,900	...	200,800	288,245	2,573,190	82,580	425,351	10,289,054
Guaranteed Companies (Net Traffic Receipts)	3,650,808	...	...	...	...	...	...	...	...	3,650,808
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	42,768	...	42,768
TOTAL	10,068,015	269,781	31,900	...	200,800	288,245	2,573,190	125,348	425,351	13,982,630
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	7,178	391,932	24,108	44,840	468,058
Portion of Land Revenue due to Irrigation	...	...	...	...	...	87,413	45,744	460,514	77,370	671,041
Minor Works and Navigation	2,060	...	...	...	...	...	17,159	...	16,282	35,501
TOTAL	2,060	...	...	...	...	94,591	454,835	484,622	138,492	1,174,600
Buildings and Roads:										
Military Works	27,386	316	1,451	540	210	43	506	2,738	9,354	42,544
Civil Works	3,883	3	2,641	...	114	—17	5,520	...	...	12,144
TOTAL	31,269	319	4,092	540	324	26	6,026	2,738	9,354	54,688
Receipts by Military Department:										
Army:										
Effective	561,115	...	...	...	...	...	...	245,004	134,879	940,998
Non-Effective	28,417	...	...	...	...	...	...	23,948	11,713	64,078
TOTAL	589,532	...	...	...	...	...	...	268,952	146,592	1,005,076
TOTAL, IMPERIAL REVENUE Rx.	15,534,200	951,394	2,235,566	401,542	13,979,809	5,558,128	4,897,622	7,078,360	8,427,308	59,063,923

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1889.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	11,322	606	18,993	213	47,578	6,524	5,185	17,738	44,015	152,174
Assignments and Compensations	308,776	6,585	...	3,785	11,832	6,556	17,621	116,583	77,480	549,218
Charges in respect of Collection, *viz.*:										
Land Revenue	53,143	...	171,145	...	..	...	34,750	...	..	259,038
Opium (including cost of Production)	1,346	...	..	...	2,592,818	...	...	...	2,608	2,596,772
Salt (including cost of Production)	121,324	...	...	...	...	...	...	149,115	139,818	410,257
Stamps	—48,124	1,176	2,148	792	12,345	4,436	8,833	3,978	5,195	—9,221
Excise	1,232	5,427	1,122	374	32,581	8,594	2,763	24,671	24,577	101,341
Provincial Rates	...	...	...	...	...	...	...	...	.	...
Customs	...	...	...	...	...	...	...	...	48,377	48,377
Assessed Taxes	30	14	1,519	47	7,487	882	1,772	798	2,047	15,196
Forest	27,508	33,415	139,894	10,473	18,810	42,144	29,692	...	84,540	384,476
Registration	571	2,160	844	1,113	29,973	9,719	5,673	32,758	14,362	97,173
TOTAL	477,128	49,383	335,665	16,797	2,753,424	78,855	106,289	345,641	443,619	4,606,801
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	321,710	214	...	21	550	1,325	888	808	1,282	326,798
Interest on other Obligations	367,942	283	389	4	12,192	1,321	4,906	4,085	43,540	434,662
TOTAL	689,652	497	389	25	12,742	2,646	5,794	4,893	44,822	761,460
Post Office, Telegraph, and Mint:										
Post Office	71,206	43,372	53,838	32,068	369,760	119,887	126,561	113,963	175,748	1,106,403
Telegraph	559,558	...	...	..	...	...	..	...	...	559,558
Mint	45,254	...	...	...	...	...	...	...	43,864	89,118
TOTAL	676,018	43,372	53,838	32,068	369,760	119,887	126,561	113,963	219,612	1,755,079
Salaries and Expenses of Civil Departments:										
General Administration	415,212	6,275	38,236	4,429	26,353	22,379	15,709	26,596	38,153	593,342
Law and Justice	153,597	...	88,402	...	..	...	...	...	..	241,999
Police	51,741	511	794,889	...	3,137	1,848	21,818	2,782	4,010	880,736
Marine (including River Navigation)	272,019	...	4,405	...	...	...	...	...	...	276,424
Education	15,200	...	..	...	...	...	...	...	...	15,200
Ecclesiastical	13,358	4,636	6,594	1,644	17,682	23,301	24,169	33,017	31,649	156,050
Medical	17,824	...	15,252	...	..	...	...	...	..	33,076
Political	509,605	...	18,020	...	5,879	11,269	68,940	831	45,011	659,555
Scientific and other Minor Departments	250,485	...	563	...	...	73	1,228	...	12	252,361
TOTAL	1,699,041	11,422	966,361	6,073	53,051	58,870	131,864	63,226	118,835	3,108,743
Miscellaneous Civil Charges:										
Territorial and Political Pensions	68,046	26,985	13,698	1,896	102,328	83,436	39,528	96,656	84,332	516,905
Civil Furlough and Absentee Allowances	220	...	...	8	654	...	...	160	138	1,180
Superannuation Allowances and Pensions	68,091	...	1,143	...	280	...	...	11,529	5,735	86,778
Stationery and Printing	—76,271	...	1,842	...	92,405	...	...	19,668	19,482	57,126
Miscellaneous	22,204	318	85,819	621	2,810	3,705	2,528	3,413	6,720	128,138
TOTAL	82,290	27,303	102,502	2,525	198,477	87,141	42,056	131,426	116,407	790,127
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	..	3,279	4,677	26,072	36,509	70,537
TOTAL	...	...	...	...	...	3,279	4,677	26,072	36,509	70,537
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,683,051	208,744	32,544	...	74,933	126,344	1,742,526	74,804	298,965	5,241,911
Interest on Debt	2,216,121	...	...	...	...	...	...	...	...	2,216,121
Interest on Capital deposited by Companies	...	19,415	...	...	...	...	...	...	288	19,703
Guaranteed Companies:										
Surplus Profits, Land & Supervision	537,373	9,318	...	..	11,924	10,699	...	12,702	32,524	614,540
Interest	6,671	...	...	...	...	...	...	...	...	6,671
Subsidized Companies: Land, &c.	...	...	...	...	13,632	...	...	...	...	13,632
Miscellaneous Railway Expenditure	36,321	571	4,356	...	5,219	...	7,297	...	634	54,398
TOTAL	5,479,537	238,048	36,900	...	105,708	137,043	1,749,823	87,506	332,411	8,166,976
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	27,485	186,587	110,524	33,951	358,547
Interest on Debt	532,517	...	...	...	...	...	...	...	...	532,517
Minor Works and Navigation	53,107	...	24,813	..	...	475	65,189	...	163,881	307,465
TOTAL	585,624	...	24,813	...	...	27,960	251,776	110,524	197,832	1,198,529
Buildings and Roads:										
Military Works	616,625	14,007	201,701	22,111	2,745	6,637	36,196	61,651	131,306	1,092,979
Civil Works	149,826	1,107	298,057	1,427	64,059	11,668	202,679	2,018	14,230	745,071
TOTAL	766,451	15,114	499,758	23,538	66,804	18,305	238,875	63,669	145,536	1,838,050
Army Services:										
Army:										
Effective	8,315,337	...	...	...	...	...	...	3,152,267	2,465,268	13,932,872
Non-Effective	421,414	...	...	...	...	...	...	307,994	150,311	879,719
TOTAL	8,736,751	...	...	...	...	...	...	3,460,261	2,615,579	14,812,591
Special Defence Works	282,802	...	31,410	...	...	...	...	...	133,611	447,823
TOTAL, IMPERIAL EXPENDITURE Rx.	19,475,294	385,139	2,051,636	81,026	3,559,966	533,986	2,657,715	4,407,181	4,404,773	37,556,716

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	360,816	622,171	326,185	908,594	1,503,521	913,209	1,591,616	2,652,588	8,878,700
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	8,819	...	...	13,654	3,880	26,353
Stamps	...	118,139	45,555	54,509	1,037,924	495,742	194,606	460,196	374,789	2,781,460
Excise	...	61,104	149,133	54,188	272,291	140,430	72,279	261,871	245,604	1,256,900
Provincial Rates	...	16,839	...	...	415,632	165,739	69,162	...	...	667,372
Customs	...	...	2,511	...	4,689	...	...	2,891	4,084	14,175
Assessed Taxes	...	20,689	...	10,721	195,569	108,353	51,110	75,604	159,821	621,867
Forest	...	59,020	130,465	15,194	33,846	73,140	52,289	151,500	142,509	657,963
Registration	...	4,777	1,587	1,610	54,677	18,984	11,470	47,917	23,739	164,761
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	641,384	951,422	462,407	2,932,041	2,505,909	1,364,125	2,605,249	3,607,014	15,069,551
Interest	...	1,477	2,658	129	9,739	9,857	20,894	3,517	21,072	69,343
Post Office, Telegraph, and Mint:										
Post Office	...	538	...	...	...	...	51	1	120	710
Telegraph	...	...	...	...	93	...	...	...	341	434
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	538	...	...	93	...	51	1	461	1,144
Receipts by Civil Departments:										
Law and Justice	...	43,802	48,826	14,356	156,456	85,557	66,221	66,106	54,730	536,054
Police	...	3,731	16,921	6,125	33,819	35,901	62,977	38,363	31,494	229,331
Marine	...	...	21,688	77	91,173	...	...	20	5,532	118,490
Education	...	13,879	2,214	4,060	61,188	5,574	1,880	16,545	27,115	132,455
Medical	...	377	1,566	53	13,617	619	2,169	11,258	10,201	39,860
Scientific and other Minor Departments	...	1,132	135	13	16,516	10,330	4,113	11,569	4,524	48,332
TOTAL	...	62,921	91,350	24,684	372,769	137,981	137,360	143,861	133,596	1,104,522
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,311	294	270	4,885	2,500	5,266	5,649	20,173	40,348
Stationery and Printing	...	806	1,147	219	17,507	5,110	3,957	9,525	6,435	44,706
Miscellaneous	...	3,527	3,468	6,570	83,478	27,755	13,082	14,317	7,544	159,741
TOTAL	...	5,644	4,909	7,059	105,870	35,365	22,305	29,491	34,152	244,795
Railways:										
State Railways (Gross Receipts)	...	...	314,242	6,584	1,173,387	34,778	8,738	...	...	1,537,729
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	314,242	6,584	1,173,387	34,778	8,738	...	...	1,537,729
Irrigation:										
Major Works:										
Direct Receipts	...	..	...	...	139,437	454,307	...	...	...	593,744
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,341	...	97,000	15,998	4,444	11,090	...	131,873
TOTAL	...	...	3,341	...	236,437	470,305	4,444	11,090	...	725,617
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	..
Civil Works	...	8,086	6,309	1,650	47,464	86,104	43,551	12,021	78,052	283,237
TOTAL	...	8,086	6,309	1,650	47,464	86,104	43,551	12,021	78,052	283,237
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, PROVINCIAL REVENUE . Rx.	...	720,050	1,374,231	502,513	4,877,800	3,280,299	1,601,468	2,805,230	3,874,347	19,035,938

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India* 31st March 1889.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	...	1,500	2,652	1,076	14,016	8,951	4,679	10,849	16,626	60,349
Assignments and Compensations	...	328	...	...	13,930	17,882	...	...	904,877	937,017
Charges in respect of Collection, *viz.*:										
Land Revenue	...	118,905	110,365	94,626	351,306	763,123	213,509	462,515	646,753	2,761,102
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	[illegible]
Salt (including cost of Production)	...	...	219	...	2,122	...	...	...	...	[illegible]
Stamps	...	3,527	1,537	2,376	37,033	13,310	8,833	11,935	15,585	94,136
Excise	...	1,809	1,021	125	10,860	2,865	2,763	8,223	8,192	35,858
Provincial Rates	...	...	...	...	31,741	672	18,084	...	...	50,497
Customs	...	...	16,625	...	52,402	...	...	16,316	...	85,343
Assessed Taxes	...	14	...	48	7,487	882	56	798	2,647	11,932
Forest	...	33,416	61,391	10,472	18,810	42,143	29,692	121,554	84,541	402,019
Registration	...	2,161	751	1,113	29,973	9,719	5,673	32,757	14,361	96,508
TOTAL	...	161,660	194,561	109,836	569,680	859,547	283,289	664,947	1,693,582	4,537,102
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	886	2,017	60	4,580	7,275	16,948	2,840	12,784	47,390
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...
TOTAL	...	886	2,017	60	4,580	7,275	16,948	2,840	12,784	47,390
Post Office, Telegraph, and Mint:										
Post Office	...	5,790	4,863	67	...	...	9,133	10,591	10,725	41,169
Telegraph	...	...	...	...	88	...	...	...	305	453
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	5,790	4,863	67	88	...	9,133	10,591	11,090	41,622
Salaries and Expenses of Civil Departments:										
General Administration	...	34,137	60,832	19,369	157,110	130,279	91,030	95,949	125,224	713,930
Law and Justice	...	128,400	204,445	62,834	989,753	533,539	378,272	491,089	496,270	3,284,602
Police	...	129,033	283,290	97,824	483,410	377,574	311,492	375,689	509,116	2,567,434
Marine (including River Navigation)	...	...	27,778	10,149	107,120	...	...	1,106	3,294	149,447
Education	...	45,392	29,213	17,351	245,820	39,113	74,399	118,031	149,820	719,139
Ecclesiastical	...	...	...	...	...	...	...	...	...	...
Medical	...	25,788	20,782	14,353	148,773	59,399	53,858	108,123	128,126	559,202
Political	...	1,055	11	4,725	2,446	677	...	7,153	36,624	52,691
Scientific and other Minor Departments	...	4,050	3,448	7,8	31,005	17,435	7,829	40,077	17,273	121,835
TOTAL	...	367,855	629,805	227,323	2,165,437	1,158,016	916,880	1,237,217	1,465,748	8,168,280
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	..	20,076	20,179	6,431	137,001	149,090	73,411	115,373	142,196	663,757
Stationery and Printing	...	13,006	31,643	5,599	102,144	52,124	38,373	81,417	58,287	382,593
Miscellaneous	...	4,508	4,819	3,506	24,063	13,956	4,910	17,487	42,941	116,190
TOTAL	...	37,590	56,641	15,536	263,208	215,170	116,694	214,277	243,424	1,162,540
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	5,433	...	...	259	...	5,692
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	5,433	...	...	259	...	5,692
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	5,111	—1,080	18,370	...	...	...	22,401
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	189,876	7,823	594,901	24,745	...	...	...	817,345
Interest on Debt	...	...	111,025	...	326,138	...	19,799	...	...	456,962
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,475	—36	4,000	...	...	...	14,439
Miscellaneous Railway Expenditure	...	...	...	...	14,269	...	2,605	...	—638	16,236
TOTAL	...	...	300,901	18,298	935,272	28,745	22,404	...	—638	1,304,982
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	141,809	221,320	...	...	...	363,129
Interest on Debt	...	...	...	...	233,085	274,215	...	...	...	508,200
Minor Works and Navigation	...	...	54,792	...	147,766	15,191	4,400	329,410	...	551,589
TOTAL	...	...	54,792	...	523,360	510,726	4,400	329,440	...	1,422,918
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	...	115,993	121,901	61,187	402,396	277,824	238,732	225,152	371,746	1,814,931
TOTAL	...	115,993	121,901	61,187	402,396	277,824	238,732	225,152	371,746	1,814,931
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL	...	689,774	1,305,481	437,418	4,868,574	3,075,673	1,608,480	2,684,723	3,797,735	18,527,858
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	22,583	11,560	26,343	...	45,949	32,142	113,932	18,322	270,831
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	...	...	...	66,792	...	...	...	...	66,792
TOTAL, PROVINCIAL EXPENDITURE, Rx	...	712,357	1,377,041	463,761	4,802,782	3,121,622	1,640,622	2,798,655	3,816,057	18,732,897

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Principal Heads of Revenue:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	146	...	1,144	...	...	...	9,681	95,044	14,826	120,841
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	2,008	...	2,450	...	...	...	...	...	...	4,458
Provincial Rates	7,044	63,577	78,014	54,948	379,798	497,206	323,084	699,012	283,645	2,386,328
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	..	...	...	...	...	...	...	...	...	...
TOTAL	9,198	63,577	81,608	54,948	379,798	497,206	332,765	794,056	298,471	2,511,627
Interest	19	20	...	...	5,672	1,998	96	9,496	902	18,203
Post Office, Telegraph, and Mint:										
Post Office	...	...	23	...	1,396	...	3,928	...	...	5,347
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	..	...	...	...	...	...	...	...
TOTAL	...	...	23	...	1,396	...	3,928	...	...	5,347
Receipts by Civil Departments:										
Law and Justice	30	...	...	...	...	...	667	...	...	697
Police	622	15,145	5,571	4,584	43,197	...	4,146	...	27,888	101,153
Marine	...	...	69	...	...	...	...	...	...	69
Education	347	1,148	1,016	33	3,031	14,789	4,282	14,328	38,647	77,621
Medical	511	856	38	8	1,088	11,347	997	2,138	3	16,986
Scientific and other Minor Departments	191	441	1	5,707	2,504	41	7,519	...	1,130	17,534
TOTAL	1,701	17,590	6,695	10,332	49,820	26,177	17,611	16,466	67,668	214,060
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	...	...	...	...	...	...	133	...	133
Stationery and Printing	...	...	...	...	...	...	...	...	...	...
Miscellaneous	3,259	4,999	19,809	661	22,056	14,493	4,403	52,016	12,608	134,304
TOTAL	3,259	4,999	19,809	661	22,056	14,493	4,403	52,149	12,608	134,437
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	361	...	...	...	140	...	...	501
TOTAL	...	...	361	...	...	...	140	...	...	501
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	...	...
Civil Works	2,468	6,982	9,970	12,262	43,603	7,113	15,738	86,462	43,576	228,174
TOTAL	2,468	6,982	9,970	12,262	43,603	7,113	15,738	86,462	43,576	228,174
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL, LOCAL REVENUE . Rx.	16,645	93,168	118,466	78,203	502,345	546,987	374,681	958,629	423,225	3,112,349

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1889.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:										
Refunds and Drawbacks	...	44	113	99	12,994	393	23	1,641	788	16,095
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*:										
Land Revenue	2,880	28,874	...	...	...	2,060	114,341	322,891	22,035	498,961
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	562	...	...	...	...	...	...	...	...	562
Provincial Rates	...	...	3,325	311	595	...	...	...	4,655	8,886
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,382	28,918	3,438	410	13,589	2,393	114,364	324,532	27,478	518,504
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	...	...	...	...	832	1,509	2,341
TOTAL	...	...	...	...	...	...	...	832	1,509	2,341
Post Office, Telegraph, and Mint:										
Post Office	73	...	7,454	3,414	36,355	17,945	4,876	...	...	70,117
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	73	...	7,454	3,414	36,355	17,945	4,876	...	...	70,117
Salaries and Expenses of Civil Departments:										
General Administration	21	3,342	1,643	...	25,570	8,661	12,231	22,043	10,636	84,147
Law and Justice	78	...	...	...	...	...	817	...	...	895
Police	1,534	5,154	36,653	...	1,869	247,590	1,399	...	11,925	306,124
Marine (including River Navigation)	...	..	2,421	...	...	...	...	...	...	2,421
Education	2,454	17,660	13,349	14,678	103,092	138,317	49,323	70,239	148,620	557,732
Ecclesiastical	7	...	...	...	...	...	...	...	...	7
Medical	2,139	4,888	2,692	5,506	2,625	46,463	28,318	60,606	16,735	169,972
Political	322	...	...	...	...	...	...	...	...	322
Scientific and other Minor Departments	412	936	550	2,535	2,583	403	13,909	...	4,315	26,643
TOTAL	6,967	31,980	57,308	23,719	135,739	441,434	105,997	152,888	192,231	1,148,263
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	169	129	80	...	366	382	146	571	116	1,959
Stationery and Printing	...	65	...	1	4,442	176	492	...	1,033	6,209
Miscellaneous	671	659	4,757	2,071	3,776	2,054	4,687	62,031	6,518	87,224
TOTAL	840	853	4,837	2,072	8,584	2,612	5,325	62,602	7,667	95,392
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	2,107	...	...	...	...	2,107
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	2,107	...	...	...	...	2,107
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies.										
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	821	...	...	...	38	107	...	966
TOTAL	...	...	821	...	...	...	38	107	...	966
Buildings and Roads:										
Military Works	..	...	...	...	...	...	...	...	...	...
Civil Works	6,005	23,017	45,080	87,366	372,597	240,080	106,892	407,455	209,129	1,497,621
TOTAL	6,005	23,017	45,080	87,366	372,597	240,080	106,892	407,455	209,129	1,497,621
Army Services:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	..	...	...	...	...	...	...	...	...
TOTAL	17,207	84,768	118,938	116,981	568,971	704,404	337,492	948,416	438,014	3,335,311
Add—Portion of Local Revenue not spent in the year	...	16,093	...	...	8,392	1,200	...	16,788	43,501	85,974
Deduct—Portion of Local Expenditure defrayed from Local balances	622	...	3,282	26	...	...	1,965	...	...	5,895
TOTAL, LOCAL EXPENDITURE . Rx.	16,645	100,861	115,656	116,955	577,363	705,664	335,527	965,204	481,515	3,415,390

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue	2	5	81,212,210	330,631	81,542,841
Exchange added to Revenue	2	5	153,837	...	153,837
TOTAL			81,366,047	330,631	81,696,678
Permanent Debt incurred:	75	208			
Sterling Debt.					
India 3½ p. c. Stock			...	4,030,678	
India 3 p. c. Stock			...	6,921,049	
Debentures and Debenture-Stock			...	3,415,000	
Rupee Debt.					
4 p. c. Rupee Loan			3,000,000	...	
Stock Notes			2,073	...	
TOTAL			3,002,073	14,366,727	17,368,800
NET			...	...	13,487,881
Unfunded Debt:					
Treasury Notes	77	210	933	...	
Deposits of Service Funds	78	210	128,454	...	
Savings Bank Deposits	79	211	5,343,103	...	
TOTAL			5,472,490	...	5,472,490
NET			...	...	990,374
Deposits and Advances:					
Balances of Provincial Allotments	68	184	343,140	...	
Excluded Local Funds	80	212	700,998	...	
Political and Railway Funds	81	212	254,877	...	
Departmental and Judicial Deposits	82	213	13,861,523	...	
Advances	*Vide* App. A.	240	9,670,831	5,137	
Suspense Accounts		243	165,053	...	
Miscellaneous		245	379,513	...	
TOTAL			25,384,935	5,137	25,390,072
NET			...	...	0
Loans to Native States, Presidency Corporations, &c.	83	218	92,983	...	92,983
NET			...	...	0
Loans and Advances by Provincial Governments	83A	220	203,446	...	203,446
NET			...	...	5,468
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	84	228	...	1,705,701	
Repayments			1,412,915	13,890	
TOTAL			1,412,915	1,719,591	3,132,506
NET			...	...	0
Remittances:					
Inland Money Orders	*Vide* App. A.	248	12,781,372	...	
Other Departmental Accounts		246	494,507	...	
Net Receipts by Civil Treasuries from:					
Post Office		246	1,056,076	...	
Guaranteed Railways		246	3,654,820	...	
Net Receipts from Civil Treasuries by:					
Telegraph		246	233	...	
Marine		246	242,490	...	
Military		246	13,367,798	...	
Public Works		246	2,787,517	...	
Remittance Account between England and India	85	230	1,228,277	155,363	
TOTAL			35,613,990	155,363	35,769,353
NET			...	...	0
Secretary of State's Bills drawn	86	232	...	14,262,859	14,262,859
Total Receipts			152,548,879	30,840,308	183,389,187
Opening Balance	87	233	13,883,701	5,900,697	19,784,398
GRAND TOTAL			166,432,580	36,741,005	203,173,585

EXPENDITURE of the GOVERNMENT of *India* in *India* and in *England*, for the Year . March, 1889.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rs.	£	
Expenditure	3	9	59,419,885	14,983,221	74,403,106
Exchange charged as Expenditure	3	9	6,971,436	...	6,971,436
Add—Provincial Surpluses transferred to "Deposits"	3	9	343,140	...	343,140
Deduct—Provincial Deficits charged against "Deposits"	3	9	—58,022	...	—58,022
TOTAL			66,676,439	14,983,221	81,659,660
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	500,382	776,378	
Capital charge involved in redemption of liabilities	3	9	...	10,336,049	
Exchange on Expenditure not charged to Revenue	3	9	361,241	...	
TOTAL			861,623	11,112,427	11,974,050
Permanent Debt discharged:	75	208			
Sterling Debt.					
India 5 p. c. Stock			...	18	
India 4 p. c. Stock			...	3,667,608	
India 3½ p. c. Stock (besides £91,121, cancelled) (*a*)			...	...	
Eastern Bengal Railway Debentures			...	...	
East Indian Railway Debentures			...	...	
Rupee Debt.					
5½ p. c. Loans			300	...	
5 p. c. Loans			150	...	
4½ p. c. Loans			210,915	...	
4 p. c. Loans			210	...	
Stock Notes			1,718	...	
TOTAL			213,293	3,667,626	3,880,919
NET			...	...	0
Unfunded Debt:					
Special Loans	76	200	221	...	
Treasury Notes	77	210	82	...	
Deposits of Service Funds	78	210	81,295	...	
Savings Bank Deposits	79	211	4,400,518	...	
TOTAL			4,482,116	...	4,482,116
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	184	58,022	...	
Excluded Local Funds	80	212	678,468	...	
Political and Railway Funds	81	212	348,131	...	
Departmental and Judicial Deposits	82	213	13,604,114	...	
Advances	*Vide* App. A.	241	9,483,433	5,346	
Suspense Accounts		243	85,539	...	
Exchange on Remittance Accounts		244	512,798	...	
Miscellaneous		245	878,574	61	
TOTAL			25,739,079	5,407	25,744,486
NET			...	...	354,414
Loans to Native States, Presidency Corporations, &c.	83	218	665,429	...	665,429
NET			...	...	572,446
Loans and Advances by Provincial Governments	83A	220	197,978	...	197,978
NET			...	...	0
Payments to Railway Companies on Capital Account (*b*)					
For discharge of Debentures	84	228	...	200	
For Expenditure			4,719,964	2,443,881	
TOTAL			4,719,964	2,444,081	7,164,045
NET			...	...	4,031,539
Remittances:					
Inland Money Orders	*Vide* App. A.	248	12,758,144	...	
Other Local Remittance		248	40,816	...	
Other Departmental Accounts		247	498,680	...	
Net Payments into Civil Treasuries by:					
Post Office		247	1,049,696	...	
Guaranteed Railways		247	3,654,820	...	
Net Issues from Civil Treasuries to:					
Telegraph		247	659	...	
Marine		247	237,343	...	
Military		247	13,362,487	...	
Public Works		247	2,798,852	...	
Remittance Account between England and India	85	230	139,001	1,268,310	
TOTAL			34,540,498	1,268,310	35,808,808
NET			...	...	39,455
Secretary of State's Bills paid	86	232	15,030,972	...	15,030,972
Total Disbursements			153,127,391	33,481,072	186,608,463
Closing Balance	87	233	13,305,189	3,259,933	16,565,122
GRAND TOTAL			166,432,580	36,741,005	203,173,585

(*a*) £40,698, £3,533, and £28,843 aggregating £82,074 cancelled by charge to E. Indian, Eastern Bengal and S. P. & Delhi Railways Sinking Funds—the purchase money £87,581 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £9,047 is on account of Discount Sinking Fund, and the cost of purchase £9,611 is included under Interest on Debt.

(*b*) This does not include advances to the E. I. Railway Company or advances to the Bombay, Baroda and Central India Railway Company on account of the Rajpootana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section A.—Revenue.

Revenue *Rx.*56,220,761. Expenditure *Rx.*9,737,896.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	43,926,163	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	3,260,905	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	228,618
Assignments and Compensations.	12	Expenditure	26	...	...	1,486,235
Land Revenue . .	13A	Receipts	27	...	23,016,404	...
" . .	13B	Expenditure	28	...	...	3,513,957
Opium . . .	14A	Receipts	30	...	8,562,319	...
" . . .	14B	Store Account	30	...	...	...
" . . .	14C	Expenditure	31	...	...	2,597,905
Salt . . .	15A	Receipts	31	...	7,675,634	...
" . . .	15B	Expenditure	32	...	...	412,979
" . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	3,927,088	154,172
Excise. . . .	17	Receipts and Expenditure . . .	35	...	4,705,346	137,941
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	3,054,254	59,383
Customs . . .	19A	Receipts	37	...	1,332,784	...
" . . .	19B	Expenditure	38	...	...	133,897
Assessed Taxes . .	20	Receipts and Expenditure . . .	39	...	1,520,940	27,128
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,349,047	792,000
Registration . .	22	Receipts and Expenditure . . .	42	...	331,712	193,681
Tributes . .	23	Receipts	43	...	745,233	...
		TOTAL .		...	56,220,761	9,737,896

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1889.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq. Miles*	*No.*	*Rx.*	*Rx.*
Burma . .	1,556,088	30,956	104,958	344,384	78,014	476,365	51,680	418,923	3,061,368	35,456	3,025,912	*258,364	*7,207,646	11,712	420
India, General .	132,509	...	44,517	74,454	7,598	...	140,610	26,628	426,316	379,066	47,250	...	...	...	...
Central Provinces	630,933	...	157,519	244,414	80,416	...	42,749	118,041	1,274,072	64,919	1,209,153	84,048	11,505,149	14,386	105
Assam . .	444,483	...	72,678	216,754	54,948	...	22,399	30,388	841,650	7,061	834,589	41,798	4,815,157	19,967	173
Bengal . .	3,737,346	...	1,383,899	1,089,164	795,430	...	400,763	67,691	7,474,293	169,736	7,304,557	189,034	68,829,920	38,641	106
North-Western Provinces and Oudh.	5,738,550	...	660,990	561,719	662,945	...	222,561	146,280	7,993,045	441,710	7,551,335	105,471	44,107,061	71,596	171
Punjab . .	2,218,466	...	389,213	144,558	392,246	...	117,303	104,577	3,366,363	207,539	3,158,824	98,461	18,786,107	32,082	168
Madras . .	4,852,726	...	613,595	1,047,482	699,012	...	169,107	151,500	7,533,422	560,565	6,972,857	138,318	30,839,181	50,412	226
Bombay . .	4,376,344	...	499,719	982,417	283,645	...	353,768	285,019	6,780,912	1,394,853	5,386,059	124,457	16,383,422	43,276	329
	23,687,445	30,956	3,927,088	4,705,346	3,054,254	476,365	1,520,940	1,349,047	38,751,441	3,260,905	35,490,536	1,039,951	202,473,643	34,127	175
Salt . .	...	7,644,678	...	...	...	...	...	...	7,644,678	42,752	7,601,926	...	...	...	...
Customs . .	...	...	...	...	..	856,419	...	...	856,419	22,718	833,701	...	...	...	...
TOTAL . Rx.	23,687,445	7,675,634	3,927,088	4,705,346	3,054,254	1,332,784	1,520,940	1,349,047	47,252,538	3,326,375	43,926,163	1,039,951	202,473,643	42,239	217
Revenue per 1,000 Square Miles.	22,777	7,381	3,776	4,525	2,937	1,282	1,462	1,297	45,437	...	42,239	...	...	...	...
Revenue per 1,000 of Population.	117	37·9	19·4	23·2	15·1	6·6	7·5	6·7	233·4	...	216·9	...	...	...	...

* Includes approximate area (170,000 square miles) and estimated population (3,500,000) of Upper Burma.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25 . . .	1,701	2,147	(a)21,758	1,380	37,586	15,854	9,876	24,435	47,408	162,145
Assignments & Compensations, Account No. 12, page 26.	308,776	6,913	...	3,785	25,762	24,438	17,621	116,583	982,357	1,486,235
Territorial & Political Pensions, Account No. 39, page 90.	68,046	26,985	13,698	1,896	102,328	83,436	39,528	96,656	84,332	516,905
Territorial & Political Pensions, paid in England .	...	...	...	...	(b)4,060	...	(c)22,692	...	...	26,752
Allowances to District and Village Officers, Account No. 13B, page 28 (d)	543	28,874	...	...	...	317,982	117,822	322,891	280,756	1,068,868
TOTAL . Rx.	379,066	64,919	35,456	7,061	169,736	441,710	207,539	560,565	1,394,853	3,260,905

(a) Includes *Rx.* 8,205 and 2,585 on account of Refunds of Customs and Salt duties respectively, in Burma, and *Rx.* 5,002 on account of Refunds in Upper Burma.
(b) Equivalent of £2,771 (sterling) paid to the Members of the Bengal Nizamut family. (c) Equivalent of £15,186 (sterling) being the amount of allowances to the Family of His Highness Maharajah Duleep Singh.
(d) Includes Kanungo Establishment formerly exhibited under this head, but transferred to Charges of District Administration since 1886-87.

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Land Revenue	502	168	2,326	682	4,796	3,525	3,148	11,361	15,237	41,745
Stamps	357	1,545	960	424	12,193	8,505	3,969	7,928	7,580	43,461
Excise	11	94	2,031	58	2,693	616	449	346	19,808	26,106
Provincial Rates	4	44	113	99	13,756	393	102	1,641	728	16,880
Assessed Taxes	793	257	125	72	4,141	2,647	2,204	2,634	3,425	16,298
Forest	34	39	411	45	7	168	4	525	630	1,863
TOTAL (a) . Rx.	1,701	2,147	5,966	1,380	37,586	15,854	9,876	24,435	47,408	146,353
Opium	...	...	...	1	48	...	...	...	...	49
Salt	9,620	...	2,585	...	22,641	...	...	2,824	7,667	45,337
Customs	...	...	8,205	...	13,997	...	...	2,701	6,020	30,923
Registration	1	3	...	7	316	14	11	268	334	954
Upper Burma	...	...	5,002	...	...	...	...	...	...	5,002
TOTAL REFUNDS AND DRAWBACKS . Rx.	11,322	2,150	21,758	1,388	74,588	15,868	9,887	30,228	61,429	228,618

(a) For comparison with figures given in Account No. 10A, page 24. As regards Burma see note (a), page 24.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1889.

The head formerly called "Allowances and Assignments under Treaties and Engagements" is, since 1881-82, divided into two parts, the first being called "Assignments and Compensations," and the second "Territorial and Political Pensions."

	Rx.	Rx.
INDIA, GENERAL.		
Assignments and Compensations.		
Kesha Rao Patan (Compensation payable to Holkar)	2,948	
Compensation to the Khan of Khelat	3,000	
Compensation to Maharaja of Kissengurh for loss of transport duties on Rajputana Railway	2,000	
Compensations not exceeding 5,000 rupees per annum	890	
Salt Compensation to Joudpore State	96,140	
Salt Compensation to Jeypore "	68,831	
Salt Compensation to Kishenghur "	2,500	
Salt Compensation to Gwalior "	31,250	
Salt Compensation to Bhurutpore "	15,050	
Salt Compensation to Ulwar "	12,500	
Salt Compensation to Bhawalpore "	8,000	
Salt Compensation to Dholepore "	9,000	
Salt Compensation to Meywar "	19,915	
Salt Compensation to Kotah "	1,917	
Salt Compensation to Tonk "	2,000	
Salt Compensation to Indore Durbar	6,188	
Salt Compensation to various Petty States	7,715	
Payment to Joudpore and Jeypore States under the Sambhur Lake Treaty	18,624	
Miscellaneous	308	
		308,776
CENTRAL PROVINCES.		
Assignments and Compensations.		
Compensation to Raghunath Rao	500	
Compensation not exceeding 5,000 rupees per annum	2,061	
Compensation in lieu of resumed Lands	790	
Malikana or Allowances to excluded Proprietors	328	
Miscellaneous	3,234	
		6,913
ASSAM.		
Assignments and Compensations.		
Compensations	1,780	
Malikana or Allowances to excluded Proprietors	133	
Miscellaneous	1,872	
		3,785
BENGAL.		
Assignments and Compensations.		
Salt.		
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them	2,000	
Opium.		
Compensation payable under Convention with the French Government	300	
Sayer.		
Compensations for sundry duties abolished	3,773	
Miscellaneous.		
Compensation to Bhutan Government for resumption of Dooars in Assam	5,000	
Compensation in lieu of resumed Lands	729	
Malikana or Allowances to excluded Proprietors	13,930	
Miscellaneous	30	
		25,762
NORTH-WESTERN PROVINCES AND OUDH.		
Assignments and Compensations.		
Pensions granted on the Resumption of Maafee Tenures under 5,000 rupees per annum	3,202	
Sayer Compensation.		
Raja Mahendra Singh granted in perpetuity, 21st August 1840	2,410	
Miscellaneous.		
Malikana or Allowances to excluded Proprietors	17,882	
Miscellaneous Compensations not exceeding 5,000 rupees per annum	944	
		24,438
PUNJAB.		
Assignments and Compensations.		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures	13,772	
Purchase of Life Pensions	6	
Sayer Compensation.		
Allowances to Rajahs and others in lieu of Customs, Transit Duties, &c., abolished	3,843	
		17,621
MADRAS.		
Assignments and Compensations.		
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices and Privileges, &c.	43,334	
Salt Compensation payable under Convention with the French Government	44,000	
Allowances to Zemindars, Jageerdars, Enamdars, &c.	28,649	
Miscellaneous		
		116,583
BOMBAY.		
Assignments and Compensations.		
Dewasthan (*a*) and Wurshasun (*b*) Allowances	90,085	
Enamdars and Surrunjamdars	779,829	
Subsidy and Compensations to the Goa Government	50,396	
Sayer and Miscellaneous Compensations	61,984	
Commutation of fractional parts of Enams	63	
		982,357
TOTAL, ASSIGNMENTS AND COMPENSATIONS . Rx.		1,486,235

(*a*) Compensation for temple lands resumed. (*b*) Compensation for miscellaneous lands resumed.

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1889.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	Upper Burma Receipts.	TOTAL.	Shown in Account No. 2 under: Principal Heads of Revenue against Land Revenue.	Shown in Account No. 2 under: Irrigation against Portion of Land Revenue due to Irrigation (see page 128).
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General . .	92,903	144	...	4,499	1,389	...	33,574	...	132,509	132,509	...
Central Provinces . .	627,910	...	...	...	...	...	3,023	...	630,933	630,933	...
Burma . . .	661,924	...	...	16	332,378	...	125,230	436,540	1,556,088	1,556,088	...
Assam . . .	410,724	...	...	494	...	...	33,265	...	444,483	444,483	...
Bengal . . .	3,659,933	2,092	7,836	2,179	1,964	32,588	30,754	...	3,737,346	3,737,346	...
North-Western Provinces and Oudh .	5,692,320	950	...	1,550	...	...	43,730	...	5,738,550	5,651,137	87,413
Punjab . . .	2,120,314	28	19,277	167	...	...	78,680	...	2,218,466	2,172,722	45,744
Madras . . .	4,740,332	259	...	2,761	...	...	109,374	...	4,852,726	4,392,212	460,514
Bombay . . .	3,454,886	9,000	886,451	131	...	...	25,876	...	4,376,344	4,298,974	77,370
TOTAL LAND REVENUE RECEIPTS Rx.	21,461,246	12,473	913,564	11,797	335,731	32,588	483,506	436,540	23,687,445	23,016,404	671,041

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GENERAL CHARGES OF DISTRICT ADMINISTRATION:										
Part(*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners	1,517	15,634	16,184	9,839	48,835	53,004	34,162	46,288	27,556	253,019
Part(*a*) of Salaries of Deputy and Assistant Collectors, Assistant and Extra Assistant Commissioners, &c.	1,424	11,527	28,030	13,072	83,218	29,982	28,948	100,648	57,488	354,337
Salaries of Commissioners, Collectors, Deputy Collectors, &c.	2,449	14,191	176	2,684	1,911	95,070	35,059	1,804	737	154,081
Compensation pay of Covenanted Civilians	...	...	...	...	...	148	...	...	...	148
Office Establishment	5,010	10,425	18,004	6,551	58,366	65,095	24,247	59,220	54,428	301,346
District Establishments, including Tehsildar's and Sub-divisional Establishments	13,035	43,290	3,930	13,983	30,647	376,848	40,439	80,372	87,678	690,222
Temporary Establishments	24	77	84	534	815	3,498	2,266	1,076	2,354	10,728
Travelling Allowances, Purchase and Carriage of Tents	461	1,218	4,388	1,589	9,655	9,905	4,195	19,614	26,330	77,355
Service of Processes against Defaulters	...	...	1,487	3,961	20,078	3,111	...	2,706	799	32,142
Law Charges	...	...	1	110	2,285	493	...	350	92	3,331
Service Postage and Telegrams	293	1,149	771	664	3,868	5,798	6,013	13,384	11,232	43,172
Rents, Rates, and Taxes	...	118	591	35	3,299	299	197	1,474	231	6,244
Petty Construction and Repairs	...	26	30	89	1,134	96	...	5,924	2,361	9,660
Other Contingent Charges	1,917	4,120	2,001	2,011	19,145	18,569	5,375	19,498	12,106	84,742
TOTAL, DISTRICT ADMINISTRATION	26,130	101,775	75,677	55,122	283,256	661,916	180,901	352,358	283,392	2,020,527
SURVEY AND SETTLEMENT:										
Land Settlement Charges:										
Salaries of Officers	...	10,150	1,750	951	1,156	13,749	15,068	12,620	811	56,255
Office Establishment	...	2,053	64	...	4,346	6,137	6,857	5,439	2,084	26,980
Field Establishment (partly temporary)	...	12,040	1,900	1,558	553	18,500	25,999	11,075	...	71,625
Travelling Allowances	...	1,570	139	319	398	2,384	2,016	1,464	441	8,731
Service Postage and Telegrams	...	185	4	40	9	122	630	171	1	1,162
Rents, Rates, and Taxes	...	181	33	...	...	309	528	331	29	1,411
Other Contingent Charges	15	5,083	83	252	1,693	4,791	4,008	519	41	16,485
Revenue Survey:										
Portion of the charge of the Survey of India transferred from Account No. 38B:										
Controlling Staff	5,732	..	...	...	...	...	...	...	...	5,732
Correspondence and Drawing	4,978	...	...	.	...	...	...	...	...	4,978
Survey Charges	...	10,891	17,205	10,010	18,019	16,747	3,514	...	...	76,386
Cadastral Maps	...	...	1,108	1,139	...	3,305	...	...	...	5,552
Extra, Departmental mapping	...	...	...	...	...	189	...	...	...	189

Local Survey Charges:										
Controlling Staff	...	...	...	...	...	...	...	10,894	4,172	15,066
Salaries of Officers	948	...	105	...	230	...	...	9,989	29,524	40,796
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	288	288
Establishment	940	...	28	...	67	...	...	41,487	9,902	52,424
Field Establishment	297	...	...	...	4	...	...	...	22,812	23,113
Travelling Allowances	5	...	57	...	90	...	...	3,193	8,006	11,351
Service Postage and Telegrams	5	...	...	...	1	...	...	278	975	1,259
Other Contingent Charges	166	...	9	...	373	...	...	3,828	18,663	23,039
TOTAL, SURVEY AND SETTLEMENT	13,086	42,153	22,485	14,269	26,939	66,233	58,620	101,288	97,749	442,822
LAND RECORDS AND AGRICULTURE:										
Salaries of Director and Assistants	...	2,416	4,092	1,152	3,173	3,235	2,566	1,045	2,756	20,435
Office Establishment (partly temporary)	...	794	5,846	226	2,226	3,807	558	3,307	2,841	19,605
Travelling Allowances	...	321	1,006	320	607	454	191	344	735	3,978
Service Postage and Telegrams	...	32	20	44	68	231	167	245	204	1,011
Other Contingent Charges	...	284	1,201	58	639	678	321	235	311	3,727
TOTAL LAND RECORDS AND AGRICULTURE	...	3,847	12,165	1,800	6,713	8,405	3,803	5,176	6,847	48,756
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:										
Management of Government Estates	...	4	...	109	34,398	(b) 17,395	...	...	...	51,906
" of Grazing Lands	...	...	...	...	...	...	1,454	...	...	1,454
Commission on Land Revenue Collections, &c.	562	...	38,595	23,326	...	516	...	...	5	63,004
" on Capitation Tax	...	...	28,002	...	...	...	...	...	...	28,002
" on Fishery Collections	...	...	939	...	...	...	...	2,039	39	3,017
Charges on account of Encumbered Estates	...	...	...	...	...	770	...	...	...	770
Inam Commissioner, Madras	...	...	...	...	...	...	...	1,654	...	1,654
Allowances to District and Village Officers	...	...	...	...	...	9,888	117,822	322,891	280,756	731,357
Expenditure against Quetta Assigned Revenues	15,041	...	...	...	...	...	...	...	...	15,041
Expenditure against Bori Valley Revenues	587	...	...	...	...	...	...	...	...	587
Expenditure against Khetran Land Revenue	557	...	...	...	...	...	...	...	...	557
TOTAL, DIRECT CHARGES OF COLLECTION	16,747	4	67,536	23,435	34,398	28,569	119,276	326,584	280,800	897,349
UPPER BURMA CHARGES	...	...	103,647	...	...	...	...	...	...	103,647
TOTAL CHARGES IN INDIA . Rx.	55,963	147,779	281,510	94,626	351,306	765,123	362,600	785,406	668,788	3,513,101
CHARGES IN ENGLAND:										
Law charges in connection with Appeals from India, a portion of which is recoverable in India . £										584
EXCHANGE ON CHARGES IN ENGLAND . Rx.										272
TOTAL CHARGES AGAINST "LAND REVENUE" . Rx.										3,513,957

(a) The remaining part is charged under "Law and Justice."

(b) Includes Rx.1,151 on account of Revenue Surveys charged here by deduction from expenditure under Survey of India. *Vide* Account No. 38 B, page 87.

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1889.

	Rx.	Rx.	Rx.
BENGAL.			
Proceeds of 57,000 chests sold by auction in Calcutta for export, being at the average rate of R1,119-15-11¾ per chest . .	6,383,993		
Amount received in advance on account of value of opium issued in 1889-90	5		
		6,383,998	
Miscellaneous Receipts of Opium Department		4,842	
Value of 6,078 maunds of opium, at the rate of R7-4 per seer, amounting to Rx. 176,262 issued to Excise Department in the following Provinces, to be retailed for consumption in India under Revenue Regulations:	Rx.		
Bengal	56,402	56,402	
		6,445,242	
India, General	248		
Central Provinces	21,310		
Burma	36,920		
Upper Burma	316	148,562	
Assam	40,932		
North-Western Provinces and Oudh	44,426		
Punjab	4,410		
	(a) 204,964		
TOTAL, BENGAL OPIUM . Rx.			6,593,804
BOMBAY.			
Duty realised on 30,208½ chests of Malwa and Ahmedabad Opium, at R650 per chest and 14 chests of Ajmere opium at R675 per chest		1,964,497	
Confiscations and Miscellaneous Receipts		4,018	
TOTAL, BOMBAY OPIUM . Rx.			1,968,515
TOTAL, OPIUM REVENUE . Rx.			8,562,319

(a) The difference between the Sale Proceeds (Rx. 204,964) and the Value of Excise Opium issued (Rx. 176,262) represents the value of the Opium sold from Stock at the close of last Year.

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1888 . .	75,416	128,442	951	1,427
In Store at Factories on above date . . .	4,539	7,730	1,225	1,838
	79,955	136,172	2,176	3,265
Produce of Season 1887-88	69,500	118,368	3,259	4,888
TOTAL .	149,455	254,540	5,435	8,153
Sold by Auction from 1st April 1888 to 31st March 1889	57,000	97,078	...	...
Issued to Excise Department	...	...	4,052	6,078
Issued to Medical Department	...	...	13	20
TOTAL EXPENDED .	57,000	97,078	4,065	6,098
Balance in Store in Calcutta on 31st March 1889 .	72,429	123,356	696	1,044
Balance in Factories " " " .	20,026	34,106	674	1,011
BALANCE IN STORE ON 31st MARCH 1889 .	92,455	157,462	1,370	2,055

No. 14 C.—ACCOUNT of CHARGES in connection with OPIUM.

	Rx.	Rx.	Rx.
COST OF PRODUCTION OF BENGAL OPIUM.			
Establishment and Contingent Charges of Patna Agency	...	54,312	
Establishment and Contingent Charges of Benares Agency	...	72,358	
Charges in Calcutta	...	3,020	
Cultivation and Manufacturing Charges for Opium of Season 1886-87 and previous years	1,950,738		
Cultivation and Manufacturing Charges for Opium of Season 1887-88	512,390		
		2,463,128	
TOTAL, BENGAL . Rx.		2,592,818	
CHARGES FOR BENGAL OPIUM IN OTHER PROVINCES.			
IN INDIA.			
Establishment and Contingent charges of the Agency at Indore		1,346	
TOTAL CHARGES . Rx.		2,594,164	
CHARGES IN ENGLAND:			
Stores for India: for the Behar and Benares Opium Agencies . £		773	
EXCHANGE ON CHARGES IN ENGLAND . Rx.		360	
TOTAL CHARGES FOR BENGAL OPIUM . Rx.			2,595,297
CHARGES FOR COLLECTION OF OPIUM REVENUE IN BOMBAY.			
Salaries (a)		...	
Establishment		1,009	
Contingent Charges		1,479	
Payments to officers of other Provinces		120	
TOTAL, BOMBAY . Rx.			2,608
TOTAL CHARGES UNDER OPIUM . Rx.			2,597,905

(a) Does not iuclude the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which has been charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15 A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1889.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Sea-borne.	Frontier duty on Salt imported by Land.	Miscellaneous Receipts.	Upper Burma.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	141,263	1,693,579	...	...	...	17,124	...	1,851,966
Burma	...	4,358	26,415	...	...	...	183	30,956
Bengal	...	...	1,870,795	402,074	...	8,819	...	2,281,688
Madras	226,860	1,408,833	286	...	...	13,914	...	1,649,893
Bombay	43,190	1,809,811	1,244	652	981	5,253	...	1,861,131
TOTAL, SALT REVENUE Rx.	411,313	4,916,581	1,898,740	402,726	981	45,110	183	7,675,634

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1889.

	Rx.	Rx.	Rx.
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Salary of Commissioner	2,880		
Salaries of Deputy and Assistant Commissioners, &c.	8,536		
Office Establishment	5,595		
Travelling Allowances	3,906		
Commission on Salt Tax Collections	2,206		
Rewards	195		
Compensations	184		
Removal of Salt purchased by traders	5,185		
Conveyance of Tents and Records	362		
House and Office-Rent	303		
Petty Construction and Repairs	3,520		
Service Postage Stamps	533		
Miscellaneous Contingencies	1,322		
Manufacture and Excavation of Salt:		34,727	
Sambhar	25,285		
Didwana	1,400		
Pachbudra	4,274		
Phalodi	327		
Punjab Mines	6,799		
		38,085	
		72,812	
PREVENTIVE ESTABLISHMENT		48,512	
			121,324
BURMA.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Commission on Salt Tax Collections		219	
			219
BENGAL.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		605	
Rewards		136	
Petty Construction and Repairs		142	
Rents, Rates, and Taxes		1,032	
Miscellaneous Contingencies		207	
			2,122
MADRAS.			
SALARIES, ESTABLISHMENT AND CONTINGENCIES:			
Salary of Commissioner	4,257		
Salaries of Secretary and Assistant Secretary	1,836		
Salaries of Deputy and Assistant Commissioners	13,099		
Office Establishments, including Inspectors and Assistant and Sub-Inspectors	103,884		
Travelling Allowances	7,521		
Purchase, Repair and Carriage of Tents	831		
Rewards	5,701		
Cost, Freight, &c., of Spirits	2,791		
Conveying Salt to French Government and Fish-curing Yards	2,295		
Freight and other Charges for export and import of Salt	3,700		
Petty Construction and Repairs	12,921		
Service Postage Stamps	1,536		
Rents, Rates, and Taxes	416		
Miscellaneous Contingencies	6,154		
		166,942	
SALT PURCHASE AND FREIGHT		15,035	
		181,977	
DEDUCT—Amount chargeable to Excise		32,862	
			149,115
Carried forward			272,780

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1889—*continued.*

	Rx.	Rx.
Brought forward	...	272,780

BOMBAY.

	Presidency Division.	Guzerat Division.	Konkan Division.	Sindh Division.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SALARIES, ESTABLISHMENT AND CONTINGENCIES:					
Salaries of Collector, Deputy and Assistant Collectors	3,237	1,908	1,431	1,020	7,596
Superintendent and Petty Officers	330	2,083	4,443	887	7,743
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,025	5,789	29,171	1,747	40,732
Account Office	2,193	...	...	...	2,193
Preventive Establishment	150	...	1,583	3,662	5,395
Commission on Salt Tax Collections	...	1,023	...	...	1,023
Rewards	1	208	88	12	309
Travelling Allowances	577	607	1,091	310	2,585
Service Postage Stamps	138	32	105	43	318
Rents, Rates and Taxes	8	34	3	24	69
Petty Construction and Repairs	281	70	1,655	44	2,050
Office Expenses and Miscellaneous Contingent Charges	747	565	3,691	149	5,152
	11,687	12,319	43,261	7,898	75,165
Administration of Salt Revenue in Portuguese India					10,232

	Rx.	Rx.
	85,397	
SALT PURCHASE AND FREIGHT	36,898	
PREVENTIVE ESTABLISHMENT	17,523	
		139,818
TOTAL CHARGES IN INDIA . Rx.		412,598
CHARGES IN ENGLAND: Stores for India: for the Salt Department, Madras &c. . £.		260
EXCHANGE ON CHARGES IN ENGLAND . Rx.		121
TOTAL CHARGES UNDER SALT . Rx.		412,979

No. 15 C.—ACCOUNT of SALT STORE for the Year ended 31st March 1889.

	INDIA.	PUNJAB.	MADRAS.
	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*
Salt in Store on 1st April 1888	48,19,194	9,62,775	(a)10,73,060
Manufactured, excavated or purchased during the Year	63,11,795	24,32,766	11,38,500
	1,11,30,989	33,95,541	22,11,560
Removed by Purchasers during the Year	36,19,460	24,67,997	9,77,567
Wastage, &c., written off	1,14,017	...	52,743
	37,33,477	24,67,997	10,30,310
Balance in Store on 31st March 1889	73,97,512	9,27,544	11,81,250

(a) Exceeds the closing balance of last year by 1 Md. by which the stock was then understated.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	22,712	112,406	54,674	53,624	1,008,811	495,131	253,792	380,521	267,935	2,649,606
Sale of Commercial and other Stamps	21,489	44,690	34,343	18,665	365,086	162,876	131,601	225,926	184,059	1,188,735
Fines and Penalties	247	343	1,032	289	2,904	1,183	841	3,885	1,187	11,911
Miscellaneous	69	80	1,061	100	7,098	1,800	2,979	3,263	46,538	62,988
Upper Burma Revenue	...	...	13,848	...	...	...	...	...	...	13,848
TOTAL, STAMP REVENUE . Rx.	44 517	157,519	104,958	72,678	1,383,899	660,990	389,213	613,595	499,719	3,927,088
Deduct—Refunds	357	1,545	960	424	12,193	8,505	3,969	7,928	7,580	43,461
NET REVENUE from STAMPS . Rx.	44,160	155,974	103,998	72,254	1,371,706	652,485	385,244	605,667	492,139	3,883,627
CHARGES FOR COLLECTION.										
Salary of the Superintendent or other Officers	...	...	...	141	2,114	648	798	...	1,398	5,099
Establishment of Superintendent or other Officers	...	...	...	76	3,332	391	309	1,328	2,795	8,231
Contingent Expenses, Packing Charges, &c.	...	...	...	92	1,653	141	230	543	672	3,331
Charges for the sale of Stamps, *viz.*—										
Clerks and Servants	82	...	173	...	106	1,204	27	279	944	2,815
Commission to Vendors	...	...	445	12	...	190	...	...	105	752
Discount on sale of Court Fee Stamps	384	1	322	839	11,558	...	3,743	3,960	3,394	24,201
Discount on sale of General Stamps	971	1,487	1,107	550	8,255	3,978	5,029	9,122	5,414	35,913
Contingencies and Miscellaneous	99	268	60	37	578	727	1,224	681	492	4,166
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	—49,660	2,947	966	1,421	21,782	10,467	6,306	...	5,566	...
Do. do. do. Upper Burma		...	205							
Upper Burma Charges		...	407	...	...	...	...	...	...	407
TOTAL CHARGES in INDIA . Rx.	—48,124	4,703	3,685	3,168	49,378	17,746	17,666	15,913	20,780	84,915
				Rx. 48,222(*a*)						
CHARGES IN ENGLAND: Stores for India				£ 25,395(*b*)				11,233	10,637	47,265
EXCHANGE ON CHARGES IN ENGLAND							Rx.	...	...	21,992
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.										154,172

(*a*) Total Charges in India for the Bengal Presidency.
(*b*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—										
License Fees and Farmers' Rents	9,215	65,456	97,298	28,345	643,606	201,765	44,749	(a)978,189	180,516	2,249,139
Distillery Fees	5,929	64,443	1,553	...	7,012	492	141	...	59,523	139,093
Still-head Duty	47,506	22,725	12,690	200	139,541	213,055	46,513	...	574,835	1,057,065
Duties levied on Drugs	8,867	(b)47,868	64,871	24,611	138,782	91,536	15,105	7,465	39,726	438,831
TOTAL	71,517	200,492	176,412	53,156	928,941	506,848	106,508	985,654	854,600	3,884,128
Duty on Opium consumed in India	2,462	41,864	124,218	163,560	159,765	53,625	33,790	60,858	121,518	761,660
Acreage on Land cultivated with the Poppy	...	...	...	...	...	...	4,082	...	...	4,082
Fines, Confiscations, and Miscellaneous	475	2,058	85	38	458	1,246	178	970	6,299	11,807
Upper Burma Revenue	...	...	43,669	...	...	...	...	...	...	43,669
TOTAL, EXCISE REVENUE . Rx.	74,454	244,414	344,384	216,754	1,089,164	561,719	144,558	1,047,482	982,417	4,705,346
CHARGES.										
Salaries and Establishments	1,639	4,362	1,682	308	34,559	4,466	5,120	22,981	23,632	98,749
Contingent Expenses	155	2,373	361	191	7,485	866	406	9,757	8,346	29,940
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	6,127	...	...	...	6,127
Rents, Rates, and Taxes	...	58	...	...	1,024	...	...	148	102	1,332
Petty Construction and Repairs	...	443	...	...	373	...	...	8	689	1,513
Upper Burma Charges	...	...	100	...	...	...	...	...	...	100
TOTAL CHARGES in INDIA . Rx.	1,794	7,236	2,143	499	43,441	11,459	5,526	32,894	32,769	137,761
CHARGES IN ENGLAND:										
Stores for India: Hydrometer, &c. . £										123
EXCHANGE ON CHARGES IN ENGLAND . Rx.										57
TOTAL, EXCISE CHARGES . Rx.										137,941

(a) Includes Rx. 240 for Contribution for Revenue Establishments. (b) Includes Rx. 9,663 Duty on Ganja.

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1889.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	2,159	27,387	78,011	54,948	(*a*)370,711	(*e*)432,654	202,511	442,514	255,318	1,866,213
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	343	...	...	379,787	(*e*)32,285	...	...	...	412,415
Cess on Lands for Famine Assurance, Canals and Railways	...	13,102	...	...	...	(*e*)162,152	67,724	...	...	242,978
Cess on Lands for District Post	...	3,394	...	...	35,895	3,587	294	...	...	43,170
Cess on Lands for Village Service and Patwaries	3,340	36,190	...	...	...	...	120,278	251,061	28,327	439,196
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	9,037	...	444	...	...	9,481
Miscellaneous	(*b*) 2,099	...	3	...	...	(*c*)32,267	995	(*d*)5,437	...	40,801
TOTAL RECEIPTS under PROVINCIAL RATES	7,598	80,416	78,014	54,948	795,430	662,945	392,246	699,012	283,645	3,054,254
Deduct—Refunds	4	44	113	99	13,756	393	102	1,641	728	16,880
NET RECEIPTS under PROVINCIAL RATES . Rx.	7,594	80,372	77,901	54,849	781,674	662,552	392,144	697,371	282,917	3,037,374
CHARGES.										
Establishment and other Charges	...	...	3,325	311	32,336	672	18,084	...	4,655	59,383

(*a*) Roads and Public Works only.
(*b*) Includes—
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . Rx. 1,545
Educational "Plough Tax" in Coorg . Rx. 554
(*c*) Chowkidari (Village Police) Cess in Oudh.
(*d*) Irrigation Cess in lieu of Labour.
(*e*) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh:

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
"Local Rates," North-Western Provinces	395,784	...	42,708	438,492
Ditto Oudh	32,329	...	32,330	64,659
"Famine Assurance Rate," North-Western Provinces	...	...	87,114	87,114
"1 per cent. Road Cess," North-Western Provinces	4,541	...	...	4,541
"Original Rates," Oudh	...	35,872	...	35,872
Deduct—Amount credited as Cess for District Post	...	—3,587	...	—3,587
TOTAL . Rx.	432,654	32,285	162,152	627,091

No. 19 A.—ACCOUNT of CUSTOMS REVENUE, for the Year ended 31st March 1889.

ARTICLES usually contributing not less than 1,000 Rx. annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	Burma.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	Burma.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	Burma.	Total Net Produce.
IMPORTS.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Arms, Ammunition, Military Stores	9,635	4,714	10,656	1,084	26,089	5,003	2,486	1,156	656	9,301	4,632	2,228	9,500	428	16,788
Drugs and Medicines	207	...	99	...	306	...	...	24	...	24	207	...	75	...	282
Oil, Mineral, Petroleum	58,129	6,419	43,259	9,634	117,441	39	26	572	167	804	58,090	6,393	42,687	9,467	116,637
Liquors:															
Ale, Beer, and Porter	4,948	2,916	4,136	3,205	15,205	2	...	7	1,185	1,194	4,946	2,916	4,129	2,020	14,011
Spirits	125,758	92,736	180,917	82,810	482,221	374	36	4,089	1	4,500	125,384	92,700	176,828	82,809	477,721
Wines and Liqueurs	17,399	7,148	21,550	4,760	50,857	104	23	85	8	220	17,295	7,125	21,465	4,752	50,637
Articles yielding, severally, less than 1,000 Rx. annually	48	18	172	...	238	...	...	(a)5	...	5	48	18	167	...	233
TOTAL, IMPORTS . Rx.	216,124	113,951	260,789	101,493	692,357	5,522	2,571	(a)5,938	2,017	16,048	210,602	111,380	254,851	99,476	676,309
EXPORTS.															
Grain and Pulse:															
Paddy	1,078	7,372	576	1,193	10,219	155	1	...	...	156	923	7,371	576	1,193	10,063
Rice	169,863	39,710	24,364	371,168	605,105	8,313	125	82	6,016	14,536	161,550	39,585	24,282	365,152	590,569
Articles yielding, severally, less than 1,000 Rx. annually	...	...	...	...	...	(c)7	(b)4	...	(d)172	183	—7	—4	...	—172	—183
TOTAL, EXPORTS . Rx.	170,941	47,082	24,940	372,361	615,324	(c) 8,475	(b) 130	82	(d)6,188	14,875	162,466	46,952	24,858	366,173	600,449
TOTAL, SEA CUSTOMS . Rx.	387,065	161,033	285,729	473,854	1,307,681	13,997	2,701	6,020	8,205	30,923	373,068	158,332	279,709	465,649	1,276,758

(a) Includes Rx. 5, Refunds of Miscellaneous Receipts.
(b) Includes Rx. 4, Refunds of Miscellaneous Receipts.
(c) Includes Rx. 7, Refunds of Miscellaneous Receipts.
(d) Includes Rx. 172, Refunds of Miscellaneous Receipts.

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts).	LAND CUSTOMS.			Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Export Duty.	Land Customs, Miscellaneous Receipts.	TOTAL.		
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Burma	473,854	...	...	...	2,511	476,365
Bengal	387,065	...	...	...	4,689	391,754
Madras	161,033	8,436*	13	8,449	2,920	172,402
Bombay	285,729	...	...	...	6,534	292,263
TOTAL Rx	1,307,681	8,436	13	8,449	16,654	1,332,784

* Includes Rx. 1,525 on account of Import Duty.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1889.

	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
Charges at the Principal Ports of Rangoon, Calcutta, Madras and Bombay:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Personal Assistant	...	...	...	3,662	3,662
Establishment and Contingencies of ditto	...	...	...	3,935	3,935
Collectors, Deputy, and Assistant	2,649	3,534	2,868	3,366	12,417
Office Establishment	2,999	8,240	2,189	2,849	16,277
Preventive Establishment	3,528	27,284	84	13,400	44,296
Appraising Establishment	446	3,322	138	2,934	6,840
Wharf Establishment	...	3,162	...	...	3,162
Contingent Charges	399	2,910	854	1,467	5,630
TOTAL, PRINCIPAL PORTS	10,021	48,452	6,133	31,613	96,219
Charges at other Ports, vide *details below*	6,604	3,950	10,183	16,764	37,501
TOTAL, CUSTOMS CHARGES IN INDIA . Rx.	16,625	52,402	16,316	48,377	133,720
CHARGES IN ENGLAND:					
Stores for India, Ganging Instruments, &c. . £					121
EXCHANGE ON CHARGES IN ENGLAND . Rx.					56
					133,897

DETAIL OF OTHER PORTS:

	Salaries.	Establishments.	Contingent Charges.	TOTAL.
BURMA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	260	1,780	83	2,123
Bassein	220	966	14	1,200
Kyouk-Phyoo	...	47	1	48
Mergui	...	116	8	124
Moulmein	240	1,868	128	2,236
Sandoway	...	30	...	30
Tavoy	...	291	4	295
Thayetmyo	...	494	12	506
Tounghoo	...	42	...	42
	720	5,634	250	6,604
BENGAL:				
Balasore	...	654	59	713
Chittagong	816	1,360	113	2,289
Cuttack	300	405	8	713
Dacca	...	59	9	68
Pooree	...	144	23	167
	1,116	2,622	212	3,950
MADRAS:				
Ganjam	...	529	203	732
Godavery	...	768	165	933
Kistna	...	271	143	414
Madura	...	319	106	425
Malabar	...	2,076	530	2,606
Nellore	...	261	28	289
South Arcot	...	688	445	1,133
South Canara	...	1,225	194	1,419
Tanjore	...	959	379	1,338
Tinnevelly	...	282	169	451
Vizagapatam	...	340	103	443
	...	7,718	2,465	10,182
BOMBAY:				
Guzerat Division	783	3,164	873	4,820
Konkan Division	2,617	3,287	1,761	7,665
Sindh Division	1,140	2,660	479	4,279
TOTAL, OTHER PORTS . Rx.	4,540	9,111	3,113	16,764

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1889.

	Gross Collections.	Refunds.	Net Receipts.	Charges connected with the Collection of Assessed Taxes.
	Rx.	*Rx.*	*Rx.*	*Rx.*
India, General	140,610	793	139,817	30
Central Provinces	42,749	257	42,492	28
Burma	51,680	125	51,555	1,519
Assam	22,399	72	22,327	95
Bengal	400,763	4,141	396,622	14,974
North-Western Provinces and Oudh	222,561	2,647	219,914	1,764
Punjab	117,303	2,204	115,099	1,828
Madras	169,107	2,634	166,473	1,596
Bombay	353,768	3,425	350,343	5,294
TOTAL, ASSESSED TAXES . Rx.	1,520,940	16,298	1,504,642	27,128

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue from Timber and other Produce removed from the Forests by Government Agency:										
Timber	16,509	13,380	198,799	607	1,653	47,678	51,567	14,915	81,664	426,772
Firewood and Charcoal	280	85	...	...	3,640	11,818	8,731	10,469	43,281	78,304
Bamboos	15	258	...	...	321	391	1,285	326	9	2,605
Sandal Wood	2,200	...	...	...	...	...	...	1,753	691	4,644
Grass and other Minor Produce	18	2,315	...	62	63	1,187	86	7,391	13,068	24 190
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:										
Timber	748	11,038	23,397	19,470	30,982	47,181	2,889	25,327	55,829	216,861
Firewood and Charcoal	1,003	7,089	1,886	231	15,783	3,657	14,462	28,467	15,214	87,792
Bamboos	322	9,140	497	476	3,797	9,538	5	13,162	11,113	48,050
Grazing and Fodder Grass	876	53,371	22	117	934	10,273	21,341	12,985	45,022	144,941
Other Minor Produce	2,841	(a) 18,009	15,107	5,509	8,176	9,659	545	32,621	9,350	101,817
Confiscated Drift and Waif Wood	..	465	13,454	272	726	1,939	1,268	1,626	651	20,401
Revenue from Forests not managed by Government:										
Duty on Foreign Timber and other Forest Produce	..	...	4,125	615	...	1,378	...	...	3,198	9 316
Revenue from shared and private Forests	..	1,155	...	417	...	2	161	2	366	2,103
Miscellaneous:										
Fines and forfeitures	91	218	1,059	172	2	200	179	60	795	2,776
Refunds	16	98	24	51	262	27	115	...	171	764
Other Sources	1,709	1,420	2,560	2,389	1,352	1,352	1,943	2,396	4,597	19,718
Upper Burma Receipts	...	...	157,993	...	...	...	...	...	...	157,993
TOTAL RECEIPTS IN INDIA . Rx.	26,628	118,041	418,923	30,388	67,691	146,280	104,577	151,500	285,019	1,349,047
EXPENDITURE.										
GENERAL DIRECTION.										
Salary of the Inspector General and Assistant Inspector General of Forests	3,001	...	...	...	...	...	...	...	...	3,001
Establishment and Contingencies	1,985	...	...	...	...	...	...	...	...	1,985
TOTAL, GENERAL DIRECTION . Rx.	4,986	...	...	...	...	...	...	..	...	4,986
A.—CONSERVANCY AND WORKS.										
Timber and other Produce removed from the Forests by Govt. Agency	6,714	7,630	69,361	117	4,070	26,851	19,986	17,509	55,533	207,771
Timber and other Produce removed from the Forests by Consumers or Purchasers	68	9,090	759	966	3,752	4,018	218	7,518	3,088	29,477
Confiscated Drift and Waif Wood	...	...	6,012	13	345	831	401	356	17	7,975
Revenue from Forests not managed by Government	...	...	638	...	...	342	...	...	518	1,498

Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	25	...	...	...	1,176	3,821	1,690	2,847	9,559
Live Stock, Stores, Tools and Plant	1,771	1,114	2,482	1,018	1,447	2,144	427	10,695	296	21,394
Communications and Buildings	264	387	1,521	1,457	2,408	10,258	1,258	5,984	1,132	24,669
Demarcation, improvement, and extension of Forests	2,026	(b) 12,384	(b) 12,927	3,236	(b) 4,270	(b) 7,781	4,286	(b) 22,032	(b 21,112	90,054
Miscellaneous	398	321	718	417	337	808	92	359	643	4,093
TOTAL, CONSERVANCY AND WORKS . Rx.	11,241	30,951	94,418	7,224	16,629	54,209	30,489	66,143	85,186	396,490
B.—ESTABLISHMENTS.										
I.—Salaries.										
Pay of Conservators	...	1,998	3,046	1,500	1,500	4,635	1,498	2,770	4,500	21,447
Pay of Superior Officers	5,542	12,496	10,081	5,299	7,470	10,752	11,522	16,296	18,185	97,643
Subordinate Forest and Depôt Establishments	2,604	15,748	6,080	2,839	6,239	6,851	8,112	15,869	39,876	104,218
Office Establishments	676	1,905	4,910	1,351	1,809	2,741	2,247	7,721	6,622	29,982
Deputation and Special Allowances	516	...	...	189	259	187	338	...	36	1,525
	9,338	32,147	24,117	11,178	17,277	25,166	23,717	42,656	69,219	254,815
II.—Travelling Allowances.										
Conservators	...	122	286	190	269	334	213	654	721	2,789
Superior Officers	1,106	1,663	1,997	1,323	1,629	1,775	1,874	3,834	4,981	20,182
Subordinate Forest and Depôt Establishments	283	94	902	476	855	828	947	4,703	2,395	11 483
Office Establishments	51	97	181	9	146	392	351	1,013	2,153	4,393
	1,440	1,976	3,366	1,998	2,899	3,329	3,385	10,204	10,250	38,847
III.—Contingencies.										
Stationery	12	21	6	2	1	52	91	17	600	802
Carriage of Tents and Records	82	669	10	8	51	456	326	350	639	2,591
Rents, Rates, and Taxes	62	208	397	94	296	118	549	259	517	2,500
Pay of Police Guards	...	...	...	...	...	114	...	...	...	114
Official Postage	94	446	109	170	187	205	353	881	1,076	3,521
Sundries	253	413	360	271	280	638	474	1,044	1,594	5,327
	503	1,757	882	545	815	1,583	1,793	2,551	4,426	14,855
TOTAL, ESTABLISHMENTS . Rx.	11,281	35,880	28,365	13,721	20,991	30,078	28,895	55,411	83,895	308,517
Upper Burma Charges	...	...	78,502	...	...	...	...	...	...	78,502
TOTAL, EXPENDITURE IN INDIA . Rx.	27,508	66,831	201,285	20,945	37,620	84,287	59,384	121,554	169,081	788,495

CHARGES IN ENGLAND:		
Expenses attending the examination of Candidates for the Indian Forest Department, passages to India on appointment, &c.	£2,378	
Stores for India	14	
		2,392
	Rx.	1,113
EXCHANGE ON CHARGES IN ENGLAND		
TOTAL, FOREST EXPENDITURE . Rx.		792,000

(a) Includes Commutation Fees Rx. 8,309.

(b) Include Rx. 5,793, Rx. 5,122, Rx. 730, Rx. 457, Rx. 4,346, and Rx. 3,793 on account of Revenue Surveys charged to Central Provinces, Burma, Bengal, North-Western Provinces and Oudh, Madras and Bombay respectively by deduction from Expenditure under Survey of India. *Vide* Account No. 38 B, page 87.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.										
Fees for Registering Documents	1,557	5,799	2,974	3,196	104,240	25,004	18,420	93,171	46,008	300 369
Fees for Copies of Registered Documents . . .	147	2,439	71	20	2,260	8,268	4,474	2,402	748	20,829
Miscellaneous	60	1,316	129	4	2,854	4,697	45	260	721	10,086
Upper Burma Receipts	...	...	428	...	...	...	...	...	...	428
TOTAL, REGISTRATION RECEIPTS . Rx.	1,764	9,554	3,602	3,220	109,354	37,969	22,939	95,833	47,477	331,712
Deduct—Refunds .	1	3	...	7	316	14	11	268	334	954
NET RECEIPTS under REGISTRATION . Rx.	1,763	9,551	3,602	3,213	109,038	37,955	22,928	95,565	47,143	330,758
CHARGES.										
Superintendence	...	1,481	...	181	5,977	1,471	1,997	3,573	3,681	18,361
District Charges	571	2,840	1,501	2,045	53,969	17,967	9,349	61,942	25,042	175,226
Upper Burma Charges	...	...	94	...	...	...	...	...	...	94
TOTAL CHARGES under REGISTRATION . Rx.	571	4,321	1,595	2,226	59,946	19,438	11,346	65,515	28,723	193,681

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1889.

		Rx.	Rx.	Rx.
INDIA, GENERAL.				
Tribute from Amjeerah		3,440		
" Ajehgurh		468		
" Boondee		12,000		
" Banswara		3,913		
" Behat		140		
" Chirkhari		858		
" Doongurpoor		1,369		
" Holkar		1,134		
" Jodhpoor		9,800		
" Jeypoor		40,000		
" Jhallawar		8,000		
" Kotah		18,472		
" Kilcheepoor		1,291		
" Oodeypoor		18,159		
" Punnah		995		
" Paldeo		16		
" Rutlam		6,552		
" Sillana		2,184		
" Sirohee		688		
" Lawa		23		
Nizam's Government on account of Mahratta Chouth		10,811		
			140,313	
Contribution of Bhopal towards cost of Bhopal Levy		13,637		
Contribution from Bhurtpur		2,100		
Contribution from Dholepur		1,000		
Contribution from Kerowlee		500		
Contribution from Malani		120		
Contributions towards cost of United Malwa Contingent:				
From Dewas	3,302			
" Jowrah	15,903			
		19,205		
Contribution of Jodhpoor towards cost of Erinpura Irregular Force		11,500		
Contribution of Kotah towards cost of Deolee Irregular Force		20,000		
Contributions towards cost of Malwa Bheel Corps:				
From Alirajpur	147			
" Amjeerah	1,966			
" Burwanee	393			
" Dhar	766			
" Jabooah	147			
		3,419		
Fees on Succession:			71,481	
Beronda State		630		
Alirajpur State		1,000		
			1,630	
				213,424
CENTRAL PROVINCES.				
Tributes from various Petty States				21,559
BURMA.				
Upper Burma				14,814
ASSAM.				
Tributes from Various Petty States			10	
Fees on Succession:				
Burom Sing Syeim of Marian in the Khasi and Jyntia Hills			5	
				15
PUNJAB.				
Tribute from Chumba			500	
" Kupoorthulla			13,100	
" Mundee			10,000	
" Sokeith			1,100	
" Various Petty States			3,078	
				27,778
MADRAS.				
Tribute from Travancore			78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force			245,000	
Contribution from Travancore			1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry			20,000	
				344,643
BOMBAY.				
Tribute from Kattywar		54,154		
" various Petty States		6,050		
Subsidy from the Kutch Government		18,695		
" Boroda		36,175		
Contribution from Jagirdars for Southern Mahratta Horse		7,653		
			122,727	
Fees on Succession:				
Savanore State (Dharwar District)			273	
				123,000
TOTAL TRIBUTES, &c. . Rx.				745,233

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section B.—Interest.

Revenue *Rx.*841,822. Expenditure *Rx.*4,712,259.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest . . .	24	Receipts	46	...	841,822	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	25	Expenditure	48	...	...	4,274,853
Interest on other Obligations . .	26	Expenditure	50	...	...	437,406
		Total .		...	841,822	4,712,259

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SOURCES OF INTEREST.										
LOANS AND ADVANCES.										
To Native States, Presidency Corporations, &c., set forth in Account No. 83, page 218 . . .	7,715	...	...	...	91,941	...	...	16,512	182,564	298,732
To Local Bodies, Private Individuals, and Cultivators under the Provincial Loan Scheme set forth in Account No. 83A, page 220 . . .	...	1,135	2,517	73	2,482	9,333	20,154	3,282	15,693	54,669
To Local Bodies, Private Individuals, &c., not included in Accounts Nos. 83 and 83A . . .	83	...	141	...	...	...	...	...	...	224
TOTAL INTEREST ON LOANS AND ADVANCES .	7,798	1,135	2,658	73	94,423	9,333	20,154	19,794	198,257	353,625
INVESTMENTS.										
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 70 . . .	245,835	...	...	...	...	...	...	...	...	245,835
Securities of Provincial Funds	49	362	...	56	1,265	2,493	836	9,473	6,281	20,815
TOTAL INTEREST ON INVESTMENTS .	245,884	362	...	56	1,265	2,493	836	9,473	6,281	266,650
ARREARS DUE TO THE GOVERNMENT.										
Of Land Revenue	174	...	...	...	...	...	9	2,172	186	2,541
Of other Revenue	...	...	...	...	...	...	...	764	...	764

Of District Road Cess	...	...	...	...	5,673	...	...	...	...	5,673
Of Public Works Cess	...	...	...	...	5,617	...	...	...	...	5,617
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	9	9	3	...	21
Of Balances due for Commutation of Land Tax	...	...	...	3	...	...	...	...	...	3
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	174	...	...	3	11,290	9	18	2,939	186	14,619
SUNDRY ACCOUNTS.										
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	567	...	...	...	...	...	...	...	46	613
Interest on Overdrawn Capital of Railway Companies	3,144	...	...	...	...	...	...	...	288	3,432
Sundry Items	2,858	1	...	...	543	20	15	466	468	4,371
TOTAL SUNDRY ACCOUNTS	6,569	1	...	...	543	20	15	466	802	8,416
TOTAL RECEIPTS IN INDIA . Rx.	260,425	1,498	2,658	132	107,521	11,855	21,023	32,672	205,526	643,310

RECEIPTS IN ENGLAND:	£	
Interest realised from Investment of Cash Balance	135,161	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and Bank of Ireland	316	
	£	135,477
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	63,035
TOTAL INTEREST RECEIPTS . Rx.		841,822

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1889.

	Amount of Loan, 31st March 1889.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RUPEE DEBT.				
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	1,248,910	56,201	58,525	
Transfer Loan of 1879, 4½ per cent. portion	19,231,403	865,413	914,441	
Transfer Loan of 1879, 7*s.* Sterling per cent. portion	22,300	(*a*)1,102	1,013	
				1,018,979
Loans bearing interest at 4 per cent.:				
Loan of 1832-33	798,475	31,939	37,846	
Loan of 1835-36	2,004,170	80,167	93,947	
Loan of 1842-43	24,472,300	978,892	972,228	
Loan of 1854-55	4,136,600	165,464	173,583	
Transfer Loan of 1st May 1865	34,690,614	1,387,625	1,231,643	
Reduced 4 per cent. Loan of 1879	7,861,600	314,464	332,113	
Promissory Notes for Mysore Family	58,767	2,351	2,495	
Loan from Maharaja Sindiah for State Railway	1,500,000	60,000	60,000	
East India Railway Commuted Stock	9,750	390	223	
Gwalior Loan of 1887	3,500,000	140,000	92,951	
				2,997,029
Loans bearing interest at 3½ per cent.:				
Loan of 1853-54	52,180	1,826	1,590	
				1,590
Provincial Debenture Loans:				
Nagpore-Raipore Railway Debenture Loan at 4½ per cent.	4,275	192	212	
Gazipur-Dildarnagar Railway Debenture Loan at 4 per cent.	50,080	2,003	1,894	
Muttra-Hathras Light Railway Debenture Loan at 4 per cent.	1,800	72	341	
Cawnpore-Furukhabad Railway Debenture Loan at 4 per cent.	2,390	96	19	
Cawnpore-Achneyra Railway Debenture Loan at 4 per cent.	11,090	444	1,282	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan at 4 per cent.	70,750	2,830	2,474	
				6,222
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	65	
5 per cent. Loan of 1856-57	...	...	127	
4½ per cent. Transfer Loan of 1872	...	...	189	
4½ per cent. Transfer Loan of 1870 (*b*)	...	...	70,704	
4 per cent. Loan of 1828-29	...	...	8	
				71,093
Miscellaneous:				
Government of India Stock Notes at 4 per cent.	21,026	841	5,716	
Commission on 4½ per cent. Transfer Loan of 1870	...	...	285	
Commission on Stock Notes	...	...	5	
Discount on Loans	...	...	6,484	
				12,490
TOTAL INTEREST PAID UPON RUPEE DEBT . Rx.				4,107,403
STERLING DEBT.				
India 5 per cent. Stock (accrued prior to 5th July 1880)	...	...	66	
India 4 per cent. Stock	...	...	2,672	
India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	...	...	179,871	
India 4 per cent. Stock issued in redemption of portion of Eastern Bengal Railway Annuity (*c*)	...	...	—155	
India 4 per cent. Stock issued in redemption of portion of Scinde, Punjab and Delhi Railway Annuity (*c*)	...	...	—1,015	
India 3½ per cent. Stock			1,819,618	
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			135,551	
India 3½ per cent. Stock issued in redemption of portion of Eastern Bengal Railway Annuity and Debenture Stock	64,480,687	2,256,824	21,066	
India 3½ per cent. Stock issued in redemption of portion of Scinde, Punjab and Delhi Railway Annuity and Debenture Stock			170,420	
India 3½ per cent. Stock issued in redemption of portion of Oude and Rohilkund Railway Debenture Stock (*d*)			—14	
India 3½ per cent. Debentures	5,000,000	175,000	175,000	
Carried forward			2,503,080	4,107,403

(*a*) Equivalent in rupees of 7*s.* per 100 rupees.
(*b*) Ceased to bear interest from 27th October 1888.
(*c*) The Sinking Funds of these Railways have been partly applied to the redemption of India 4 per cent Stock, instead of to the redemption of portions of the India 3½ per cent. Stock issued in exchange for Annuities and Debenture Stock.
(*d*) The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. Stock issued in connection with the purchase of the Oude and Rohilkund Railway, has been applied to the redemption of India 3½ per cent. Stock, instead of India 3 per cent. Stock.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon and the Interest paid during the Year ended 31st March 1889—*continued.*

	Amount of Loan, 31st March 1889.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward			2,503,080	4,107,403
STERLING DEBT—*continued.*				
India 3 per cent. Stock			495,627	
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and Debenture Stock			7,435	
India 3 per cent Stock issued in redemption of portion of Eastern Bengal Railway 4 per cent. Debenture Stock	19,955,079	598,652	21	
India 3 per cent Stock issued in redemption of portion of Oude and Rohilkund Railway Debentures			38,395	
Debenture Stock of the East Indian Railway Company for which the Secretary of State has incurred the liability under Acts 42 and 43 Vic., c. 206, bearing 4½ per cent. interest	1,435,650	64,604	64,509	
Eastern Bengal Railway 4 per cent. Debenture Stock	348,606	13,946	13,946	
Oude and Rohilkund Railway Debenture Stock	384,700	15,388	...	
Oude and Rohilkund Railway Debentures	3,030,300	106,060	...	
TOTAL			3,123,103	
Commission on conversion of India 4 per cent. Stock into 3½ per cent. Stock			161,154	
Discount, Sinking Fund			7,919	
TOTAL INTEREST ON STERLING DEBT £.				3,292,176
EXCHANGE ON PAYMENTS IN ENGLAND . Rx.				1,531,793
GRAND TOTAL . Rx.				(a)8,931,372

(a) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt", *See* distribution statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways and Irrigation Works not charged to Revenue, and Interest and Commission on Stock Notes, and Interest on Provincial Advance and Loan Accounts, which are taken provincially.

	ORDINARY DEBT.				DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	314,308	7,402	321,710	(a)2,235,536	532,517	2,768,053
Central Provinces	...	886	214	1,100	...	...	...
Burma	...	2,017	...	2,017	111,025	...	111,025
Assam	...	60	21	81	...	...	...
Bengal	...	4,580	550	5,130	326,138	233,985	560,123
North-Western Provinces and Oudh	...	7,275	1,325	8,600	...	274,215	274,215
Punjab	...	16,948	888	17,836	19,799	...	19,799
Madras	...	2,840	808	3,648	...	...	...
Bombay	...	12,784	1,282	14,066	...	...	...
Total, India . Rx.	...	361,698	12,490	374,188	2,692,498	1,040,717	3,733,215
England . £	2,492,983	...	(c) 169,073	2,662,056	(b)630,120	...	630,120
Exchange . Rx.	1,159,942	...	78,667	1,238,609	293,184	...	293,184
TOTAL . Rx.	3,652,925	361,698	260,230	4,274,853	3,615,802	1,040,717	4,656,519

TOTAL Rx. 8,931,372 *see* above.

(a) Includes Rx. 19,415 charged to "State Railways—Interest on Capital deposited by Companies."
(b) Besides, £1,69[illegible] on account of Discount Sinking Fund in redemption of Debt incurred in excess of money raised for the purchase of the property of the Oudh and Rohilkund Railway Company.
(c) Includes £161,154 on account of Commission on conversion of India 4 per cent. stock into 3½ per cent. stock, and £7,919 paid in respect of the Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1889, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April 1888.	Amount, 31st March 1889.	Rate of Interest per cent.	Amount of Interest paid during the Year.
INDIA, GENERAL.				
Special Loans.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,556,983	1,556,762	6, 5 & 4	75,530
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	300
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,672
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	23,450	23 450	8 & 6	1,631
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	193
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	268
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Charitable Endowment	4,000	4,000	6	234
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3¾	...
Treasury Notes for Bhonsla Family Temples	34,520	34,520	5	2,205
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, &c.	7,262	8,113	4	288
Service Funds.				
Uncovenanted Service Family Pension Fund	1,020,042	1,059,692	6	59,917
Miscellaneous Service Funds	243	252	4½	11
Savings Banks.				
Post Office Savings Bank Deposits	343,386	380,273	3¾	198,822
State Railway Provident Institutions	52,570	62,641	3¾	2,101
Civil Engineers' Provident Fund	(*b*) 79,606	107,862	4	3,696
Postal Insurance and Annuity Funds	8,133	11,720	3½	342
Regimental Savings Banks Deposits	(*b*) 96,285	88,186	3¾	4,961
General Family Pension Fund	(*b*) 3,471	3,069	3¾	92
Hindu Family Annuity Fund	3,720	3,861	3¾	199
Bengal Christian Family Pension Fund	211	124	3¾	6
Miscellaneous.				
Sum deposited in 1813 by the late Bahoo Begum to provide for certain Stipends	75,082	58,961	4	3,626
Balances of Railway Funds	(*c*) 182,428	105,295	3¾	6,393
Balances of net Railway Traffic Receipts	...	...	...	3,288
Post Office Guarantee Fund	20,687	27,562	4	827
Telegraph Fine and Guarantee Fund	7,237	7,440	3¾	263
Miscellaneous Accounts, including Refunds	...	..	...	27
TOTAL	3,603,031	3,627,498		367,942
CENTRAL PROVINCES.				
Savings Banks.				
Post Office Savings Bank Deposits	192,528	223,671	3¾	(*a*)...
State Railway Provident Institutions	(*b*) 7,075	8,310	3¾	283
TOTAL	199,603	231,981		283
BURMA.				
Savings Banks.				
Post Office Savings Bank Deposits	143,660	179,910	3¾	(*a*)...
State Railway Provident Institutions	8,808	12,476	3¾	378
Miscellaneous.				
Refunds	...	...	...	11
TOTAL	152,468	192,386		389
Carried forward . Rx.	3,955,102	4,051,865		368,614

(*a*) Included in Rx. 198,822 entered under "India, General."
(*b*) Differs from the closing balance of last year by Rx. 1 for corrections since made.
(*c*) Differs from the closing balance of last year by Rx. 25,350, being the balance of Madras Railway Special Funds shown under Madras in last year's accounts, but included under India this year.

No. 26.—Account showing the Obligation of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1889, &c.—*continued.*

	Amount, 1st April 1888.	Amount, 31st March 1889.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	3,955,102	4,051,865		368,614
ASSAM.				
Savings Banks.				
Post Office Savings Bank Deposits	102,286	118,779	3¾	(a)...
State Railway Provident Institutions	140	249	3¾	4
TOTAL	102,426	119,028		4
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta)	275,852	269,838	3¾	10,168
Post Office Savings Bank Deposits	1,140,276	1,399,572	3¾	(a)...
State Railway Provident Institutions	(b)37,577	44,863	3¾	1,465
Miscellaneous.				
Compensation for Lands taken for Public Purposes	...	...	...	76
Land Revenue Collections Refunded	...	...	...	23
Miscellaneous Accounts	...	...	...	73
Refunds	...	...	...	387
TOTAL	1,453,705	1,714,273		12,192
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	20,000	20,000	4	800
Savings Banks.				
Post Office Savings Bank Deposits	567,514	666,364	3¾	(a)...
State Railway Provident Institutions	...	50,652	3¾	521
TOTAL	587,514	737,016		1,321
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,264	5 & 3¾	...
Savings Banks.				
Post Office Savings Bank Deposits	(b)432,129	504,060	3¾	(a)...
State Railway Provident Institutions	(b)124,625	146,994	3¾	4,796
Miscellaneous.				
Refunds	...	...	...	110
TOTAL	558,018	652,318		4,906
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	6
Service Funds.				
Apothecaries' Fund	10,077	10,540	4	397
Savings Banks.				
Government Savings Bank Deposits	(b)78,632	72,060	3¾	2,573
Post Office Savings Bank Deposits	518,180	583,184	3¾	(a)...
Regimental Savings Banks Deposits	(b)27,804	22,809	3¾	1,076
Deposits of the Administrator General	89	81	3¾	3
Miscellaneous.				
Land Revenue Collections refunded	...	...	...	1
Miscellaneous Accounts	...	...	...	836
Refunds	...	...	...	25
TOTAL	634,908	688,800		4,917
Carried forward	7,291,673	7,963,300		391,954

(a) Included in Rx. 198,822 entered under "India, General."
(b) Differs from the closing balance of last year by Rx. 1 for corrections since made.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1889, &c.—*continued.*

	Amount, 1st April 1888.	Amount, 31st March 1889.	Rate of Interest per cent.	Amount of Interest paid during the Year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward . .	7,291,673	7,963,300		391,954
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments . .	91,689	91,689	5 & 6	4,242
Service Funds.				
Uncovenanted Service Family Pension Fund . .	106,937	113,968	6	6,306
Savings Banks.				
Government Savings Banks Deposits	808,476	818,694	3¾	29,910
Post Office Savings Bank Deposits	(*b*) 1,614,791	1,836,715	3¾	(*a*)...
Regimental Savings Banks Deposits . . .	23,368	24,382	3¾	1,006
Uncovenanted Service Family Pension Fund, Life Assurance Branch	5,665	6,200	3¾	217
Deposits of the Administrator General . . .	(*b*) 21,696	21,620	3¾	1,159
Local Fund Pension Fund	10,757	6,263	3¾	(*c*)...
Miscellaneous.				
Miscellaneous Accounts	...	...	...	2,208
Refunds	...	...	...	1
TOTAL .	2,683,379	2,919,531		45,049
TOTAL IN INDIA . Rx.	9,975,052	10,882,831		437,003
CHARGES IN ENGLAND:				
Interest on Deposits in Regimental Savings Banks of men returned from India . . £				275
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				128
GRAND TOTAL . Rx.				437,406

(*a*) Included in Rx. 198,822 entered under "India, General."
(*b*) Differs from the closing balance of last year by Rx. 1 for corrections since made.
(*c*) Included under Miscellaneous Accounts.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Uncovenanted Service Fund .	59,917	...	...	...	...	...	...	...	6,306	66,223
Other Service Funds . .	11	...	...	...	...	...	...	397	...	408
TOTAL, SERVICE FUNDS . Rx.	59,928	...	...	...	...	...	...	397	6,306	66,631
SAVINGS BANKS.										
Government Savings Bank . .	...	...	...	...	10,168	...	...	2,573	29,910	42,651
Post Office Savings Bank . . .	198,822	...	...	...	...	...	...	...	...	198,822
State Railway Provident Institutions .	2,101	283	378	4	1,465	521	4,796	...	...	9,548
Civil Engineers' Provident Fund .	3,696	...	...	...	...	...	...	...	...	3,696
Regimental Savings Bank .	4,961	...	...	...	...	...	...	1,076	1,006	7,043
Other Bank Accounts . . .	639	...	...	...	...	...	...	3	1,376	2,018
TOTAL SAVINGS BANKS . Rx.	210,219	283	378	4	11,633	521	4,796	3,652	32,292	263,778

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section C.—Post Office, &c.

Revenue *Rx.*2,244,826 Expenditure *Rx.*2,146,511

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,281,540	1,242,452
Telegraph . .	28	Receipts and Expenditure . . .	56		742,148	704,092
" . .	28A	Details of Message Revenue, Indian Telegraphs	58	491,067	...	...
" . .	28B	Capital Cost of Indian Telegraph Lines .	58	164,920	...	...
" . .	28C	Outlay on Construction of Telegraph Lines .	59	124,599	...	...
		Do. do. Lines under Agreement	59	21,275	...	...
" . .	28D	Details of Working and Maintenance of the Indian Telegraph Department . .	60	423,410	...	...
" . .	28E	Capital Cost of Indo-European Telegraph Lines	60	1,143,883	...	...
" . .	28F	Indo-European Telegraphs, Gulf Section Working and Maintenance . . .	62	69,231	...	...
" . .	28G	Do do Persian Section	62	25,718	...	...
Mint . . .	29	Receipts and Charges	64	...	221,138	99,967
		TOTAL .		...	2,244,826	2,146,511

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	9,331	6,100	6,149	3,264	43,896	29,460	14,047	14,353	21,544	148,144
Sale of Postage Stamps:										
Ordinary Stamps	52,738	29,144	36,173	18,456	125,067	92,706	79,221	142,999	173,989	750,493
Service Stamps	9,428	8,117	6,731	3,196	31,835	26,446	34,107	32,462	37,553	189,875
Mail Cart, Parcel Van and Passenger Service	...	...	...	...	...	...	21,496	...	...	21,496
Fees and Petty Receipts	353	208	708	173	1,872	2,050	627	1,390	6,054	13,435
Contributions from Native States	516	...	...	...	...	...	600	5	...	1,121
Money Order Receipts	12,677	9,448	12,885	5,538	54,849	23,595	12,427	19,652	17,748	168,819
Commission on British Postal Orders	4	2	4	1	8	11	11	7	8	56
Bullock Train	...	...	...	...	...	...	10,681	...	...	10,681
District Post Collections, including Zemindari Dâk Receipts in Bengal	...	538	23	...	1,396	...	3,979	1	120	6,057
GROSS RECEIPTS . Rx.	85,047	53,557	62,673	30,628	258,923	174,268	177,196	210,869	257,016	1,310,177
Deduct—										
Amount of Postage received in India and paid to the Post Master General, London	...	...	...	...	...	...	...	...	27,907	27,907
Payments to Colonial and other Foreign Administrations	...	...	...	...	...	...	...	...	270	270
Refunds	21	6	20	10	254	38	8	19	84	460
	21	6	20	10	254	38	8	19	28,261	28,637
NET RECEIPTS of the POST OFFICE as stated in Account No. 2 . Rx.	85,026	53,551	62,653	30,618	258,669	174,230	177,188	210,850	228,755	1,281,540
CHARGES.										
Chief Office, Calcutta:										
Director General, Deputy Director General, Assistant Director General, Superintendent attached to Director General's Office, Assistant Director General, Foreign Post, and Secretary to the Director General	...	...	...	...	9,868	...	...	...	...	9,868
Comptroller, Deputy Comptroller and Assistant Comptroller	...	...	...	...	3,520	...	...	...	...	3,520
Office Establishment of the Director General	...	...	...	...	3,672	...	...	...	...	3,672
Office Establishment of the Comptroller	...	...	...	...	28,195	...	...	...	...	28,195
Office Expenses of the Director General	...	...	...	...	2,242	...	...	...	...	2,242
Office Expenses of the Comptroller	...	...	...	...	858	...	...	...	...	858
Travelling Expenses of the Office of the Director General	...	...	...	...	879	...	...	...	...	879
Travelling Expenses of the Office of the Comptroller	...	...	...	...	10	...	...	...	...	10

Presidency and District Offices:										
Post Masters General, Deputy Post Masters General, and Assistant Director General, Railway Mail Service	2,418	1,107	1,695	1,040	4,798	2,675	1,737	1,898	1,821	19,189
Post Masters of Calcutta, Madras, and Bombay, Superintendents and Inspectors	5,172	3,087	5,091	2,331	18,667	12,425	7,659	10,583	10,024	75,039
Office Establishments	35,821	25,248	26,891	14,043	152,846	83,969	51,308	64,481	100,520	555,127
Office Expenses	1,225	1,691	3,919	882	20,813	2,164	2,172	3,216	5,402	41,484
Travelling Expenses	2,322	1,561	2,175	1,047	8,729	5,001	3,428	3,608	2,786	30,657
Conveyance of Mails:										
Road Establishment	9,886	6,272	1,918	6,675	18,703	3,873	5,109	19,387	21,003	92,826
Ferry Establishment	...	...	9	2	180	...	74	20	...	285
Contingent Road Charges	378	408	120	215	1,821	116	158	399	526	4,141
Subsidies	...	...	4,805	3,750	46,033	...	...	...	6,176	60,764
Bounty Money	1	...	81	...	6,160	...	...	409	221	6,872
Payments to P. & O. Company for Conveyance of Mails by non-contract Vessels	...	...	...	...	...	...	...	...	1,294	1,294
Payments to State Railways	7,272	185	3,670	600	25,312	401	10,518	2,098	...	50,056
Bullock Train Establishment	...	...	...	...	...	...	15,281	...	...	15,281
Boat Establishment and Charges	121	24	344	336	1,316	...	...	134	99	2,374
Mail Cart Establishment and Charges	1,866	2,771	1,042	300	1,342	3,220	27,517	1,776	3,221	43,055
Railway Charges	...	...	507	376	3,571	...	...	3,320	16,813	24,587
Discount on Sale of Postage Stamps	840	454	570	287	1,960	1,446	1,236	2,194	2,697	11,684
Miscellaneous Charges of Post Office	673	564	1,001	184	8,265	4,597	364	440	3,145	19,233
District Post Establishments, including Zemindari Dâk Charges in Bengal	3,284	5,790	12,317	3,481	36,355	17,945	14,009	10,591	10,725	114,497
TOTAL CHARGES IN INDIA . Rx.	71,279	49,162	66,155	35,549	406,115	137,832	140,570	124,554	186,473	*1,217,689
CHARGES IN ENGLAND:										
Stores for India				Rx. 906,662(a) £ 26,022(b)				8,514	13,110	47,646
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury										37,500
TOTAL CHARGES IN ENGLAND . £										85,146
EXCHANGE ON CHARGES IN ENGLAND . Rx.										39,617
TOTAL CHARGES of the POST OFFICE . Rx.										1,342,452

N.B.—The estimated amount of Sea postage retained by India is £3,228.

(*a*) Total Charges in India for the Bengal Presidency.

(*b*) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 28.—ACCOUNT of RECEIPTS of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1889.

REVENUE.	India.	England.	Exchange.	TOTAL.
INDIAN TELEGRAPHS.				
Imperial:	*Rx.*	£	*Rx.*	*Rx.*
Message Revenue (Statement A)	491,067	...	...	491,067
Rent of Wires and Instruments leased to Railways and Canals	126,502	...	...	126,502
Rent of Local and Private Lines	8,234	...	...	8,234
Royalty from Telephone Companies	972	...	...	972
Recoveries from Guarantors	3,872	...	...	3,872
Miscellaneous Revenue	3,173	...	...	3,173
TOTAL IMPERIAL	633,820	...	...	633,820
Provincial:				
Message Revenue:				
Bengal *Rx.* 93				
Bombay 341				
	434	...	...	434
TOTAL INDIAN TELEGRAPHS	634,254	...	...	634,254

INDO-EUROPEAN TELEGRAPHS.	Persian Gulf Section.	Persian Section.			
Imperial:					
Message Revenue	79,176	3,349	26,261	12,219	121,005
Profit or Loss on Joint Purse Agreement—Loss	...	...	*—10,873*	*—5,059*	*—15,932*
Miscellaneous Revenue	783	215	431	201	1,630
TOTAL	79,959	3,564	15,819	7,361	106,703
	83,523		15,819	7,361	106,703
CAPITAL.					
Miscellaneous Receipts		...	813	378	1,191
IMPERIAL		717,343	16,632	7 739	741,714
PROVINCIAL		434	...	...	434
GRAND TOTAL		717,777	16,632	7,739	742,148

No. 28.—ACCOUNT of CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1889.

INDIAN TELEGRAPHS:	Reference to Schedule giving further details.	India.	England.	Exchange.	TOTAL.
IMPERIAL:					
CAPITAL:		*Rx.*	£	*Rx.*	*Rx.*
Telegraph Lines	B.	145,874	...	...	145,874
Buildings	B.	64	...	...	64
Apparatus and Plant	B.	5,665	...	...	5 665
Stores and other Suspense Accounts	...	*—76,030*	54,252	25,243	3,465
TOTAL CAPITAL		75,573	54,252	25,243	155,068
REVENUE:					
General Charges	D.	110,729	4,828	2 246	117,803
Maintenance of Lines	D.	61,513	...	...	61,513
Working and Maintenance of Signal Offices	D.	244,094	...	...	244,094
TOTAL		416,336	4 828	2,246	423,410
Suspense Accounts		...	...	...	...
TOTAL REVENUE		416,336	4,828	2,246	423,410
TOTAL IMPERIAL		491,909	59,080	27,489	578,478
Carried forward		491,909	59,080	27,489	578,478

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1889—*continued.*

	Reference to Schedule giving further details.	India.	England.	Exchange.	Total.
		Rx.	£	*Rx.*	*Rx.*
Brought forward		491,909	59,080	27,489	578,478
INDIAN TELEGRAPHS—*contd.*					
PROVINCIAL:					
Capital	B.	—6	...	...	—6
Revenue		459	...	...	459
TOTAL PROVINCIAL { Bengal 88, Bombay 365 }		453	...	...	453
TOTAL INDIAN TELEGRAPHS		492,362	59,080	27,489	578,931
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Telegraph Lines		...	...	...	...
Buildings		186	...	...	186
Apparatus and Plant		...	...	...	...
Stores and other Suspense Accounts	E.	*—18,386*	15,087	7,020	3,721
Charges by other Departments		...	...	...	...
TOTAL CAPITAL PERSIAN GULF SECTION		*—18,200*	15,087	7,020	3,907
Persian Section:					
Stores and Suspense Account		*—111*	...	...	*—111*
TOTAL CAPITAL		*—18,311*	15,087	7,020	3,796
REVENUE:					
Persian Gulf Section:					
General Charges	F.	4,555	2,978	1,386	8,919
Cable Maintenance		30,948	...	...	30,948
Maintenance of Lines		6,933	...	...	6,933
Working and Maintenance of Signal Offices		18,109	542	252	18,903
Subsidies and Royalties		2,898	...	...	2,898
TOTAL		63,443	3,520	1,638	68,601
Suspense Accounts		...	...	...	...
Charges by other Departments		630	...	...	630
OTAL REVENUE PERSIAN GULF SECTION		64,073	3,520	1,638	69,231
Persian Section:					
General Charges	G.	5,967	1,786	831	8,584
Maintenance of Lines		6,312	414	192	6,918
Working and Maintenance of Signal Offices		9,608	415	193	10,216
Subsidies and Royalties		...	...	...	...
TOTAL		21,887	2,615	1,216	25,718
Suspense Accounts		...	...	...	...
TOTAL REVENUE PERSIAN SECTION		21,887	2,615	1,216	25,718
TOTAL REVENUE		85,960	6,135	2,854	94,949
TOTAL INDO-EUROPEAN TELEGRAPHS		67,649	21,222	9,874	98,745
RED SEA TELEGRAPH:					
Annuities to Share-holders of the late Red Sea and India Telegraph Company		...	18,028	8,388	26,416
TOTAL CHARGES, TELEGRAPH DEPARTMENT		560,011	98,330	45,751	704,092

No. 28 A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	TOTAL.
Receipts:	*Rx.*
Sale of Telegraph Stamps	551,379
Postage Stamps on Messages	69,137
State bearing Messages	46,743
From other Telegraph Administrations	25,726
TOTAL	692,985
Deduct:	
Payments to other Telegraph Administrations	199,756
Refunds of Over-charges and Delivery Charges	2,162
TOTAL DEDUCTION	201,918
TOTAL MESSAGE REVENUE	491,067

No. 28 B.—STATEMENT showing CAPITAL Cost of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1888-89.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Departmental Railway and Canal under Agreements } for further details, see Schedule C.	124,599	...	124,599	3,155,692	3,280,291
	21,275	...	21,275	70,667	91,942
Temporary lines for military purposes	...	...	...	—5,675	—5,675
TOTAL TELEGRAPH LINES	145,874	...	145,874	3,220,684	3,366,558
Telegraph Buildings:					
Signal Offices	20	8,777	8,797	449,454	458,251
Quarters for Staff	...	...	...	1,125	1,125
Cable Houses and Tanks	...	...	...	3,860	3,860
Store Houses	...	...	...	35,851	35,851
Workshop Buildings	44	31	75	23,390	23,465
TOTAL BUILDINGS	64	8,808	8,872	513,680	522,552
Apparatus and Plant:					
Equipment of Signal Offices	5,379	...	5,379	155,460	160,839
Miscellaneous	286	...	286	15,801	16,087
TOTAL APPARATUS AND PLANT	5,665	...	5,665	171,261	176,926
Stores	7,633	1,050	8,683	354,863	363,546
Other Suspense Accounts	—4,168	...	—4,168	8,189	4,021
TOTAL CAPITAL IMPERIAL	155,068	9,858	164,926	4,268,677	4,433,603
Deduct—Receipts on Capital Account	...	...	...	—23,210	—23,210
	155,068	9,858	164,926	4,245,467	4,410,393
Exchange on Expenditure in England	...	...	...	250,380	250,380
GRAND TOTAL IMPERIAL	155,068	9,858	164,926	4,495,847	4,660,773
PROVINCIAL:					
Telegraph Lines	—6	...	—6	} 5,244	5,238
Telegraph Buildings	...	...	...		
TOTAL CAPITAL PROVINCIAL	—6	...	—6	5,244	5,238
TOTAL CAPITAL EXPENDITURE	155,062	9,858	164,920	4,501,091	4,666,011

No. 28 C.—STATEMENT of Outlay on Indian Telegraph (Departmental and Railway) Lines, constructed during the Year 1888-89.

List of Lines constructed. Departmental and Railway Lines.	Outlay during the year.
	Rx.
Arakan Division.	
Constructing a wire, Akyab to Toungup	1,109
Constructing a line, Chittagong to Demagiri	4,541
Bellary Division.	
Erecting a 2nd wire, Cumbum to Kutna terminus	1,140
Bengal Division.	
Reconstructing the line, Asansol to Chakardarpur	4,487
Bombay Division.	
Constructing the line, Dhoraji to Porebundar	2,963
Burma Division.	
Erecting a wire, Rangoon to Tounghoo	2,232
Upper Burma Division.	
Constructing the permanent line, Mingin to Kendat	1,672
" line along Railway, Myitha to Yamethin	1,316
Making permanent line, Kendat to Tammu	1,598
Constructing the line, Bhamo to Mogoung	3,328
Adding a wire for Railway use, Mandalay to Tounghoo	2,310
Dacca Division.	
Reconstructing the line, Railway crossing at Dum-Dum junction to Jubilee Bridge at Naihati	4,823
Constructing the line, Kushba to Kosi River	2,766
Laying one Cable, Nursipore Cable House to Kurmachur	1,743
Ganjam Division.	
Construction of line, Vizianagram to Parvatipur	1,513
Madras Division.	
Constructing temporary line, Pakal to Dharmavorum	4,967
" " Villapurum to Pukul	4,643
Additional wire, Madras to Cuddalore new town	1,619
Nagpur Division.	
Constructing the line, Bilaspur to Pussa	2,054
" " Eeb to Konin River	3,960
" " Etawah to Saugor	1,990
Reconstruction of line, Umaria to Sahajpur	1,202
" " Bilaspur Railway Station to Ringarh Station	4,917
Erecting an extra wire, Nagpur Office to Ragnundgaon	1,617
Carried forward	64,540

List of Lines constructed. Departmental and Railway Lines.	Outlay during the year.
	Rx.
Brought forward	64,540
Oudh and Rohilkund Division.	
Constructing the line, Fyzabad to Partabgunge	1,750
Punjab Division.	
Erecting a 3rd department wire, Rawalpindi to Peshawar	1,177
Suspending a 600 lb. department wire, Chenab west bank to Lalamusa	3,903
Suspending a 600 lb department wire, Rawalpindi to Lalamusa	1,962
Constructing the line, Patiala to Bhatinda	2,308
Rajputana Division.	
Erecting a 600 lb wire, Dusa to Subarmati	1,082
	76,722
Minor items costing each less than Rx. 1,000	21,330
Total	98,052
Add—	
Share of Establishment	15,988
" of Store Contingencies	10,559
Total Departmental and Ry. Lines	124,599
LINES UNDER AGREEMENT.	
Bombay Division.	
Constructing the line, Arangabad to Jatna	1,154
Oudh and Rohilkund Division.	
Constructing the line, Dilkusha to Rai Bareilli	1,477
Punjab Division.	
Erecting a special wire, Amritsar to Madhupur	1,073
Sind and Baluchistan Division.	
Constructing line, Dera Gazi Khan to Loralai	12,161
	15,865
Minor items costing each less than Rx. 1,000	2,379
Total	18,244
Add—	
Share of Establishment	3,031
Total Lines under Agreement	21,275

No. 28D.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year 1888-89.

Items of Charge.		General Charges.	Line Maintenance.	Signalling.	Total.
		Rx.	*Rx.*	*Rx.*	*Rx.*
GAZETTED OFFICERS:					
Direction and Divisional Supervision		67,279	...	...	67,279
Accounts Office		2,768	...	...	2,768
Check Office		1,455	...	...	1,455
Stores, Workshop and Electrician		3,159	...	...	3,159
OFFICE ESTABLISHMENTS:					
Direction		3,722	...	...	3,722
Divisional		7,852	...	...	7,852
Accounts		6,792	...	...	6,792
Message Check		4,275	...	...	4,275
Stores, Workshop and Electrician		5,090	...	...	5,090
SUBORDINATES:					
Sub-Assistant Superintendents		14,482	3,623	4,445	22,550
Inspectors		180	180	...	360
Telegraph Masters and Signallers		...	...	141,850	141,850
Military Signallers		...	...	8,553	8,553
Line and Signal Office Establishments		...	17,710	19,383	37,093
TOTAL SALARIES		117,054	21,513	174,231	312,798
Furlough Allowances		4,828	...	...	4,828
Allowances for special localities, &c.		6,423	1,192	25,306	32,921
Travelling Allowances		12,019	4,473	5,123	21,615
TOTAL SALARIES AND ESTABLISHMENTS		140,324	27,178	204,660	372,162
APPORTIONMENT:					
Capital:					
Portion charged to Works	19,019				
Store Contingencies	7,230				
Workshop Outturn	4,226				
		30,046	...	429	30,475
NET CHARGE TO REVENUE		110,278	27,178	204,231	341,687
Payments to Postal Department for working Combined Offices		...	...	20,592	20,592
Apparatus and Plant		3,652	348	10,144	14,144
Repairs to Lines		...	33,808	...	33,808
Repairs to Buildings		...	...	85	85
Rent of Offices		208	156	2,557	2,921
Office Contingencies		1,419	23	6,485	7,927
Exchange		2,246	...	...	2,246
		7,525	34,335	39,863	81,723
GRAND TOTAL		117,803	61,513	244,094	423,410
India	*Rx.*	110,729	61,513	244,094	416,336
England	£	4,828	...	...	4,828
Exchange	*Rx.*	2,246	...	...	2,246

No. 28E.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1888-89.

	Departmental Expenditure.	Expenditure in other Departments.	Total	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*
IMPERIAL:					
Persian Gulf Section:					
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried forward	...	...	...	824,443	824,443

No. 28E.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1888-89—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	...	...	824,443	824,443
IMPERIAL—*contd.*					
Telegraph Buildings:					
Signal Offices	...	...	...	57,657	57,657
Quarters for Staff	...	14	14	1,239	1,253
Cable Houses and Tanks	...	...	...	1,176	1,176
Store Houses	186	...	186	2,480	2,666
TOTAL BUILDINGS	186	14	200	62,552	62,752
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges	...	...	...	11,342	11,342
Apparatus and Plant:					
Equipment of Signal Offices	...	...	...	...	...
Miscellaneous	...	...	...	1,293	1,293
TOTAL APPARATUS AND PLANT	...	...	...	1,293	1,293
Stores	4,356	...	4,356	30,444	34,800
Other Suspense Accounts	—635	...	—635	910	275
TOTAL PERSIAN GULF SECTION	3,907	14	3,921	961,532	965,453
Deduct—Receipts on Capital Account	...	...	...	5,871	5,871
NET TOTAL	3,907	14	3,921	955,661	959,582
Exchange on Expenditure in England	...	...	...	9,757	9,757
GRAND TOTAL PERSIAN GULF SECTION	3,907	14	3,921	965,418	969,339
Persian Section:					
Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Office Buildings	...	...	...	4,520	4,520
Quarters for Staff	...	...	...	829	829
TOTAL BUILDINGS	...	...	...	5,349	5,349
Other Suspense Accounts	—111	...	—111	698	587
Exchange on Expenditure in England	...	...	...	2,156	2,156
TOTAL PERSIAN SECTION	—111	...	—111	161,108	160,997
Turkish Line	...	...	...	16,399	16,399
TOTAL CAPITAL IMPERIAL	3,796	14	3,810	1,142,925	1,146,735
Deduct—Unclassified Receipts in both Sections	...	...	...	2,852	2,852
NET CAPITAL EXPENDITURE	3,796	14	3,810	1,140,073	1,143,883

No. 28F.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

Items of Charge.	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	Total
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GULF SECTION:					
London Office including Constantinople Office	1,070	...	...	342	1,412
Gazetted Officers:					
Direction and Supervision	2,003	...	1,043	3,612	6,658
Engineering and Electrician	...	1,007	...	...	1,007
Office Establishments:					
Direction	770	...	...	...	770
Accounts	184	...	...	...	184
Message Check	...	...	...	673	673
Stores and Workshops	404	...	...	650	1,054
Subordinates:					
Signallers	...	...	...	10,013	10,013
Cable Establishment	...	1,876	...	...	1,876
Cable Steamer Establishment	...	3,964	...	...	3,964
Medical Establishment	688	...	...	...	688
Line and Signal Office Establishments	...	...	1,209	991	2,200
TOTAL SALARIES	4,049	6,847	2,252	15,939	29,087
Furlough Allowances	1,118	...	...	...	1,118
Travelling Allowances	441	244	402	474	1,561
TOTAL SALARIES AND ESTABLISHMENT	5,608	7,091	2,654	16,413	31,766
APPORTIONMENT:					
Capital:					
Store Contingencies	*533*	..	...	...	*533*
Workshop Outturn	...	...	...	*650*	*650*
	533	...	...	*650*	*1,183*
NET CHARGE TO REVENUE	5,075	7,091	2,654	15,763	30,583
Apparatus and Plant	69	179	55	1,667	1,970
Repairs of Lines, Offices and Cables	...	17,459	4,224	138	21,821
Advertising Charges	790	...	...	...	790
Rent of Offices	...	...	...	420	420
Coal and other Stores for Cable Steamer	...	3,586	...	...	3,586
Provision for Crew	...	2,057	...	...	2,057
Office Contingencies	529	576	...	121	1,226
Royalties to Patentees	...	...	...	200	200
Exchange	1,286	...	...	252	1,638
	2,774	23,857	4,279	2,798	33,708
TOTAL	8,919	30,948	6,933	18,903	65,703
Subsidies to Chiefs*	...	...	...	...	2,898
Charges by other Departments	...	...	...	...	630
GRAND TOTAL	...	...	...	...	69,231

* Excluding Rx. 1,176 Royalty paid to the Shah of Persia shown in Administration Accounts.

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

Items of Charge.	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
PERSIAN SECTION—				
London Office	535	...	...	535
SALARIES:				
Gazetted Officers:				
Direction and Supervision	2,832	...	1,361	4,193
Medical Officers	1,187	...	...	1,187
Carried forward	4,019	...	1,361	5,380

No. 28G.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

Items of Charge.	General Charges.	Line Maintenance.	Signalling.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	4,019	....	1,361	5,380
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	213	...	...	213
Divisional	18	...	...	18
Accounts	276	...	...	276
Stores	217	...	...	217
Subordinates:				
Inspectors	...	1,611	...	1,611
Signallers	...	...	4,871	4,871
Interpreters	...	...	300	300
Line and Signal Office Establishments	...	1,158	395	1,553
Medical Establishment	42	...	...	42
TOTAL SALARIES	4,785	2,769	6,927	14,481
Furlough Allowances	856	...	...	856
Allowances for special localities, &c.	240	94	506	840
Travelling Allowances	765	650	1,074	2,489
TOTAL SALARIES AND ESTABLISHMENTS	6,646	3,513	8,507	18,666
Apparatus and Plant	...	851	852	1,703
Repairs of Lines and Buildings	...	2,257	167	2,424
Office Contingencies	177	105	497	779
Advertising Charges	395	...	...	395
Exchange	831	192	193	1,216
	1,403	3,405	1,709	6,517
GRAND TOTAL	8,584	6,918	10,216	25,718
India Rx.	5,967	6,312	9,608	21,887
England £	1,786	414	415	2,615
Exchange Rx.	831	192	193	1,216

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1889.

		Rx.	Rx.
CALCUTTA MINT.			
RECEIPTS.			
Seignorage on Gold		135	
Seignorage on Silver		7,717	
Gain on Coinage Operations		390	
Gain on Copper Coinage		63,720	
Sale of old Stores and Materials		68	
Miscellaneous Receipts		5,543	
TOTAL RECEIPTS		Rx.	77,573
CHARGES.			
Establishment:	Rx.		
Direction and Office	6,965		
Bullion Establishment	722		
Mechanical and Operative Establishment	13,283		
Assay Establishment	4,275		
Office Expenses, &c.	2,285		
		27,530	
Loss of Weight in Coinage:			
Gold	15		
Silver	268		
Value of Copper used for Contingent purposes	18		
Cost of Copper Alloy	279		
Loss on melting Remittances	13,597		
		14,177	
Purchase of Local Stores:			
Cost of Country Coal, Oil, &c.		3,547	
			45,254
Charges in England—Stores for India		£	1,107
TOTAL CHARGES under the Head "MINT"			46,361
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions and Gratuities to Mint Servants		675	
Value of Stationery supplied		29	
Value of Printing executed by Government Press		69	
Note.—This does not include Absentee and Pension Allowances in England.			773
TOTAL CHARGES		Rx.	47,134
Estimated Value of Mint Buildings on 31st March 1889		Rx.	161,421

AMOUNT COINED DURING THE YEAR.	Number.	Value.
		Rx.
Gold:		
Mohurs	15,073	22,609
Silver:		
Rupees	7,474,339	747,434
Half Rupees	1,199,935	59,997
Quarter Rupees	4,947,670	123,692
Eighth Rupees	9,306,617	116,333
Copper:		
Quarter-Annas	34,531,157	53,955
Half-Pice	3,190,351	2,492
Pie-Pieces	4,662,320	2,428
Straits Cents	10,000,000	22,500
Ceylon 5 Cents	600,000	3,000
Do. Whole Cents	3,000,000	3,000
TOTAL COINAGE	78,927,462	1,157,440

MADRAS MINT.			
COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.			
CHARGES.			
Charges on account of the Mint falling under other Heads of Service, *viz.*:—			
Pensions to Mint Servants			139
TOTAL CHARGES		Rx.	139
Estimated Value of Mint Buildings on 31st March 1889		Rx.	56,600

No. 29.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1889—*continued.*

BOMBAY MINT.

RECEIPTS.

		Rx.	Rx.
Seighorage on Silver		131,226	
Assay Fees		67	
Gain on Coinage Operations		6,861	
Sale of old Stores and Materials		367	
Miscellaneous Receipts		5,003	
TOTAL RECEIPTS		Rx.	143,524

CHARGES.

	Rx.		
Establishment:			
Direction and Office	8,248		
Operative Establishment	14,272		
Assay Establishment	5,598		
Office Expenses, &c.	1,898		
		30,016	
Loss of Weight in Coinage:			
Miscellaneous		7,141	
Stores purchased locally		6,707	
			43,864
Charges in England—Stores for India		£	6,273
TOTAL CHARGES under the Head "MINT"			50,137
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—			
Pensions to Mint Servants		1,375	
Value of Stationery supplied		28	
Value of Printing executed by Government Press		80	
			1,483
TOTAL CHARGES			51,620
Estimated Value of Mint Buildings on 31st March 1889		Rx.	276,251

AMOUNT COINED DURING THE YEAR.

		Number.	Value.
Silver:			Rx.
Rupees	British Indian Coins	59,900,000	5,990,000
Half Rupees	British Indian Coins	1,747,371	87,369
Quarter Rupees	British Indian Coins	2,277,736	56,943
Eighth Rupees	British Indian Coins	8,038,960	100,487
Copper:			
Quarter Annas		8,293,408	12,959
Pies		2,142,750	1,116
Quarter Tangas (Goa Coins)		34,301	53
TOTAL COINAGE		82,434,526	6,248,927

IN ENGLAND:

Receipts:

Proceeds of sales of Indian Coins sent to England for assay	£ 28	
EXCHANGE ON RECEIPTS IN ENGLAND	Rx. 13	

	£	
Charges—cost of assay of Indian Coins	24	
Stores for India, shown above:		
For Bengal	1,107	
For Bombay	6,273	
		7,404
EXCHANGE ON CHARGES IN ENGLAND	Rx.	3,445

SUMMARY of MINT RECEIPTS and CHARGES.

	India, General.	Bombay.	TOTAL, INDIA	England.	Exchange.	GRAND TOTAL.
	Rx.	Rx.	Rx.	£	Rx.	Rx.
MINT RECEIPTS (as per details above)	77,573	143,524	221,097	28	13	221,138
" CHARGES (ditto)	45,254	43,864	89,118	7,404	3,445	99,967

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section D.—Civil Departments.

Revenue *Rx.* 1,507,961. Expenditure *Rx.* 13,013,543.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30	Expenditure	68	...	...	1,745,156
"	30A	Details of Charges under Secretariats	69	351,324	...	...
"	30B	" " Tour Charges	69	30,548	...	...
"	30C	Receipts and Charges on account of Paper Currency	70	...	...	...
Law and Justice	31A	Receipts	71	...	595,611	...
"	31B	Expenditure	72	...	...	3,528,435
"	31C	Details of Charges under High Courts, &c.	73	295,657	...	...
"	31D	" " Civil and Sessions Courts	73	1,184,608	...	...
"	31E	" " Criminal Courts	73	901,767	...	...
"	31F	" " Jails	74	681,714	...	...
"	31G	" " Convict Charges	74	125,567	...	...
Police	32	Receipts and Expenditure	75	...	352,997	3,754,294
Marine	33A	Receipts	76	...	211,766	...
"	33B	Expenditure	77	...	...	578,284
Education	34	Receipts and Expenditure	81	...	212,121	1,293,660
Ecclesiastical	35	Expenditure	82	...	...	156,856
Medical	36A	Receipts	83	...	61,934	...
"	36B	Expenditure	83	...	...	772,233
Political	37	Expenditure	84	...	...	756,193
Scientific and other Minor Departments	38A	Receipts	86	...	73,532	...
"	38B	Expenditure	87	...	...	428,432
		Total	...	...	1,507,961	13,013,543

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General	25,080	...	...	...	...	...	...	...	...	25,080	
Salaries of Governors	...	...	...	...	...	...	...	12,000	12,000	24,000	
„ of Lieutenant-Governors	...	...	...	...	9,600	9,600	9,600	...	...	28,800	
„ of Chief Commissioners, including Salary, Establishments, &c. / „ of Commissioner in Sindh	...	4,800	6,240	4,000	...	...	...	...	19,682	25,722	
Staff and Household Charges	26,073	606	2,212	705	2,522	3,509	2,129	(b)12,857	(b)18,412	69,019	
Durbar Fund	(a) 16,502	...	...	...	...	...	...	...	...	16,502	
											189,123
Salaries of Members of Executive Council	38,288	...	...	...	..	...	...	13,584	13,210	65,082	
Legislative Council	17,605	...	...	...	2,264	267	...	1,389	...	21,525	
Military Secretary	42,667	...	...	...	...	...	192	6,408	7,902	57,169	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	145,381	7,554	24,255	8,238	50,086	31,219	19,545	28,714	36,332	351,324	
Tour Charges (as per Details in Account No. 30B)	10,953	1,171	402	410	2,776	8,523	5,811	92	410	30,548	
Salaries, Establishment, and Contingencies of:											525,648
Board of Revenue	...	...	...	...	27,590	21,195	...	17,175	...	65,960	
Financial Commissioner	...	...	4,374	...	...	..	17,574	...	...	21,948	
Commissioners: Salaries, Establishments, &c.	202	18,778	21,517	5,584	53,267	57,134	35,384	...	22,830	214,696	
Salaries, Establishment, and Contingencies of:											302,604
Comptroller General	40,439	...	...	...	...	...	...	...	...	40,439	
Accountant General, Public Works Department	21,650	...	...	...	...	..	...	...	...	21,650	
Accountants General and Comptrollers	....	7,455	14,280	4,861	33,920	22,986	15,336	24,671	25,325	148,834	
Paper Currency Office	11,696	54	1,826	...	...	1,504	1,168	2,444	8,284	26,976	
Reserve Treasury	515	...	...	...	..	...	...	169	...	684	
Allowances to Presidency Banks	17,223	...	...	...	1,437	...	...	3,041	7,990	29,691	
											268,274
General Establishment of Local Funds (including Wards' Establishment)	20	3,342	912	...	25,571	5,382	12,231	22,044	10,636	80,138	
Press Commission	939	...	—	...	...	...	...	...	...	939	
Upper Burma Charges	...	....	24,693	...	...	...	...	...	...	24,693	105,770
TOTAL CHARGES IN INDIA . Rx.	415,233	43,754	100,711	23,798	209,033	161,319	118,970	144,588	174,013		1,391,419
CHARGES IN ENGLAND:										£	
Salaries of the Secretary of State and Council for India and Establishment										136,211	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52										6,478	
Store Department: Wages of labourers &c.										24,638	
Bank of England and Bank of Ireland for management of Debt										37,909	
Law Charges, Postage of Despatches, and Telegrams to India										7,183	
Cost of Books and Newspapers supplied to India, not invoiced as stores										1,042	
Deputation Allowance of an Officer from India as Member of the Royal Commission on Gold and Silver Currency										2,399	
Pay and passage of an officer of the British Consular service proceeding to Burma										110	
Passage and outfit allowance of the Governor General of India										3,500	
Pay of officers on the Staff of the Governor General returning from India										65	
Office Contingencies										9,650	
STORES FOR INDIA:										229,185	
Currency Notes, &c.										12,227	
											241,412
EXCHANGE ON CHARGES IN ENGLAND . Rx.											112,325
TOTAL GENERAL ADMINISTRATION CHARGES . Rx.											1,745,156

(a) Includes charges against Additional Grant of Rx. 3,000 formerly taken under Tour Allowances.

(b) Includes Expenditure from Contract allowance, viz., Rx. 9,000 in Madras and Rx. 9,189 in Bombay.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1889.

	Rx.	Rx.
INDIA, GENERAL.		
Secretariats:		
Financial Department	33,067	
Home Department	22,201	
Foreign Department	40,899	
Revenue and Agricultural Department	19,734	
Translator's Department	712	
Public Works Department	28,768	
		145,381
CENTRAL PROVINCES.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		7 554
BURMA.		
Secretary to the Chief Commissioner:		
Salary, Establishment, and Contingent Charges		24,255
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		8,238
BENGAL.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		50,086
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		31,219
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		19,545
MADRAS.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		28,714
BOMBAY.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		36,332
TOTAL CHARGES UNDER SECRETARIATS, &C. Rx.		351,324

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	...	...	...	...	2,521	...	...	...	...	2,521
Travelling Allowances	3,016	401	313	244	...	979	256	92	281	5,582
Special Train	3,925	...	...	...	...	...	...	...	...	3,925
Posting, Bullock Train, and Railway Train hire	...	...	...	...	...	3,366	...	...	...	3,366
Purchase and Repair of Tents, and Camp Establishment & Furniture	...	298	...	7	...	1,586	...	...	...	1,891
Miscellaneous	4,012	472	89	159	255	2,563	5,555	...	129	13,234
Keep of Elephants	...	...	...	...	...	29	...	...	...	29
TOTAL TOUR CHARGES Rx.	10,953	1,171	402	410	2,776	8,523	5,811	92	410	30,548

No. 30 C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1889.

	Rx.	Rx.
RECEIPTS:		
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	245,835	
Miscellaneous Receipts	876	
TOTAL RECEIPTS . Rx.		246,711

Note.—Amount of Securities held on the 31st March 1889 was as follows:—

	Amount.	Cost Price.
	R	R a. p.
4 per cent.	6,18,51,700	5,93,20,029 0 4
4½ per cent.	5,00,000	5,00,000 0 0
	6,23,51,700	5,98,20,029 0 4

	Rx.	Rx.
CHARGES:		
Salaries and Charges of the several Currency Offices	24,178	
Repairs of Buildings and other Public Works Charges connected with the Department	555	
Value of Stationery supplied	289	
Value of Printing executed by Government Press	606	
House, Lighting, Police, and Water Rates	662	
Cost of Note Forms received from England, including Freight	7,951	
Pensions	1,136	
Service Telegrams	148	
Purchase of Service Stamps	255	
Cost of Chests, Bags, and Locks	437	
Charges for Remittance	79	
Contingencies	1,256	
Dead Stock (Cost of Office Furniture, &c.)	168	
Travelling Allowances	89	
TOTAL CHARGES . Rx.		37,809
NET PROFIT IN 1888-89 . Rx.		208,902

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March '18

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale proceeds of Unclaimed and Escheated Property	5,842	1,385	1,130	903	3,072	1,586	1,348	1,149	2,973	19,388
Court Fees realized in Cash	116	602	11	366	1,893	19,270	893	1,417	1,556	26,124
Pleadership Examination Fees	...	46	...	92	2,058	1,060	...	654	10	3,920
General Fees, Fines, and Forfeitures	3,232	11,071	28,962	5,575	70,366	26,844	40,173	45,660	27,415	259,298
Miscellaneous Fees and Fines:										
Record Room Receipts	...	...	...	...	1	850	1,175	...	113	2,139
Other Receipts	...	110	1	...	1	13	...	104	...	229
Miscellaneous	21	317	228	83	1,563	866	188	533	2,448	6,247
Upper Burma Receipts	...	...	18,962	...	...	...	...	...	...	18,962
Jails:										
Sale Proceeds of Jail Manufactures	1,455	20,247	16,922	1,449	76,727	26,125	20,040	15,709	9,995	188,759
Receipts on account of Thuggee School of Industry	...	9,948	...	...	...	...	...	...	...	9,948
Hire of Convicts	160	65	1,459	5,879	28	8,793	2,996	654	7,861	27,895
Convict Settlement at Port Blair	26,729	...	...	...	...	...	...	...	...	26,729
Other Jail Receipts	1,500	11	113	9	747	150	75	226	2,359	5,190
Upper Burma Receipts	...	...	783	...	...	...	...	...	...	783
TOTAL RECEIPTS UNDER LAW AND JUSTICE . Rx.	39,145	43,802	68,571	14,356	156,456	85,557	66,888	66,106	54,730	595,611

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh	Punjab	Madras.	Bombay.	TOTAL.
Courts of Law:										
Salaries, Establishments and Contingencies of —	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
High Courts (as per details in Account No. 31C)	...	...	...	...	108,082	36,046	..	54,143	62,863	261,134
Chief Court (as per ditto ditto ditto)	..	...	...	...	...	...	34,523	...	...	34,523
Judicial Commissioner	458	6,060	5,259	...	...	6,150	...	...	4,253	22,180
Recorder	...	...	9,662	...	...	...	...	...	...	9,662
Law Officers	308	202	4,092	549	27,676	7,750	4,049	13,378	19,219	77,223
Administrator General	...	...	...	..	...	...	...	355	300	655
Civil and Sessions Courts (as per details in Account No. 31D)	8,065	2,529	3,551	13,949	415,629	210,314	117,471	225,804	187,296	1,184,608
Criminal Courts (as per details in Account No. 31E)	11,033	58,368	84,381	38,013	215,952	150,416	123,927	93,785	125,892	901,767
Coroner's Court	...	...	...	...	1,443	...	...	911	1,286	3,640
Presidency Magistrates	...	...	...	...	6,249	...	...	4,914	8,058	19,221
Courts of Small Causes	381	3,695	3,074	...	19,693	6,591	3,749	8,400	23,953	69,536
Compensation Pay of Covenanted Civilians	...	...	...	...	...	148	...	...	...	148
Pleadership Examination charges	...	2	...	11	702	1,235	...	494	20	2,464
Refunds	1,326	2,039	9,090	493	14,747	3,532	3,864	5,957	3,184	44,232
Upper Burma Charges	...	...	62,320	...	...	...	...	...	...	62,320
Jails:										
Jails (as per details in Account No. 31F)	5,835	55,505	85,319	9,819	179,544	111,337	91,486	82,938	59,931	681,714
Convict charges at Port Blair and Nicobars (as per details in Account No 31G)	125,567	...	...	...	...	...	...	...	...	125,567
Convict charges at Straits Settlements	701	...	...	...	...	...	...	...	...	701
Refunds	1	...	16	...	36	20	20	10	15	118
Upper Burma Charges	...	...	26,083	...	...	...	...	...	...	26,083
TOTAL CHARGES IN INDIA . Rx.	153,675	128,400	292,847	62,834	989,753	533,539	379,089	491,089	496,270	3,527,496

	£	£
CHARGES IN ENGLAND		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports	150	
Stores for India:		
Coal for Port Blair; Reports of Indian Appeal Cases for 1888, &c.—	491	
		£ 641
EXCHANGE ON CHARGES IN ENGLAND	Rx.	298
TOTAL CHARGES UNDER LAW AND JUSTICE	Rx.	3,528,435

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1889.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Judges	56,188	23,209	23,757	28,261	32,468	163,883
Appellate Branch—Establishment and Contingencies	31,915	12,837	10,766	16,483	10,331	82,332
Original Branch—Establishment & Contingencies	19,979	...	...	9,399	20,064	49,442
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	108,082	36,046	34,523	54,143	62,863	295,657

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Judicial Commissioners, Subordinate Judges, and Moonsiffs	4,351	1,853	1,920	6,307	211,318	110,444	75,130	94,993	87,927	594,243
Establishment	1,464	663	1,071	3,041	91,696	50,282	15,604	59,461	44,446	267,728
Ditto Judicial Record	...	...	...	...	...	6,657	...	—	...	6,657
Service of Processes	1,822	...	379	3,565	76,506	35,492	19,334	60,471	41,782	239,351
Travelling Allowances	55	13	2	97	2,502	1,036	1,420	856	2,998	8,979
Diet of Witnesses	53	...	70	169	1,796	1,013	...	3,630	2,700	9,431
Service Postage	21	...	10	66	2,404	1,289	2,556	780	1,827	8,953
Contingent Charges	299	...	99	704	29,407	4,101	3,427	5,613	5,136	48,786
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	480	480
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	8,065	2,529	3,551	13,949	415,629	210,314	117,471	225,804	187,296	1,184,608

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Part* of Salaries of Magistrates and Deputy Commissioners	1,777	15,634	16,184	9,839	48,835	53,004	34,162	11,572	26,162	217,169
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, &c.	1,424	11,527	28,030	13,072	83,218	29,982	28,948	26,476	56,442	279,119
Salaries of Cantonment, City, and Railway Magistrates, &c.	3,558	1,836	372	...	3,886	13,382	7,770	1,024	7,670	39,498
Establishments	2,889	17,239	18,427	10,808	44,753	34,671	33,659	37,703	14,057	214,206
Travelling Allowances	368	1,174	4,314	1,484	8,454	3,783	3,864	5,617	12,659	41,717
Diet and Road Money to Witnesses	138	891	5,570	108	2,523	6,658	5,374	4,046	4,479	20,787
Service of Processes	...	7,251	8,633	690	10,905	...	...	147	...	27,626
Service Postage	191	1,166	423	543	1,910	1,845	5,408	964	3,069	15,519
Other Contingencies	688	1,650	2,428	1,469	11,468	7,091	4,742	6,236	723	36,495
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	631	631
TOTAL CHARGES UNDER CRIMINAL COURTS Rx	11,033	58,368	84,381	38,013	215,952	150,416	123,927	93,785	125,892	901,767

* The remaining part is charged under "Land Revenue."

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence	...	...	2,567	640	5,586	4,662	3,270	4,161	2,630	23,516
Presidency Jails	...	...	...	...	8,691	...	...	6,828	5,316	20,835
Central Jails	...	16,672	44,113	...	41,635	36,025	9,742	31,901	7,110	187,198
District Jails	4,255	9,243	16,651	5,836	44,516	48,312	53,461	20,006	27,212	229,492
Lock-ups	356	769	3,781	979	11,449	4,879	4,105	6,840	2,993	36,151
Convict Camps and Temporary Central Jails	...	...	...	882	...	...	6,504	...	4,888	12,274
School of Industry	...	2,208	1,058	...	2,815	...	...	...	1,715	7,796
Jail Manufactures	1,224	26,531	14,462	1,473	64,852	17,459	14,404	12,701	7,638	160,744
Charges for Transportation of Convicts	...	82	2,687	9	...	...	...	501	393	3,672
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	36	36
TOTAL CHARGES UNDER JAILS . RX.	5,835	55,505	85,319	9,819	179,544	111,337	91,486	82,938	59,931	681,714

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1889.

INDIA, GENERAL.	*Rx.*	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	11,142	
Police Establishment	13,341	
Medical, Commissariat, and other Establishments	9,498	
Ecclesiastical Establishment, Chaplain	798	
Commissariat Supplies	52,292	
Stores, Clothing, Tools, &c.	5,464	
Passage and Subsistence Money to Convicts	16,079	
Freight	15,334	
Miscellaneous Services, Supplies, and Contingencies	1,619	
TOTAL CONVICT CHARGES AT PORT BLAIR, &C. . RX.		125,567

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	1,991	13,980	133	1,752	2,208	2,322	1,792	8,279	32,457
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	663	...	...	489	6,996	53,481	1,583	4,783	67,995
Presidency Police	...	...	...	...	...	...	...	2,506	12,277	14,783
Recoveries on account of Village Police	...	...	...	...	15,504	...	7	...	432	15,943
Fees, Fines, and Forfeitures	690	15,145	4,185	6,994	49,888	24,254	10,155	29,234	28,205	168,750
Cash Receipts under the Arm's Act	1	...	...	...	9	30	153	57	44	294
Contributions for Pensions	58	379	53	12	298	482	97	109	702	2,190
Miscellaneous	285	698	2,465	3,570	9,076	1,931	908	3,082	4,660	26,675
Upper Burma Receipts	...	...	23,910	...	...	...	...	...	...	23,910
TOTAL POLICE RECEIPTS . Rx.	1,034	18,876	44,593	10,709	77,016	35,901	67,123	38,363	59,382	352,997
CHARGES.										
Presidency Police	...	...	...	...	32,065	...	...	22,295	30,671	85,031
Provincial Superintending Officers of the District Police	...	4,489	6,518	3,464	11,307	13,212	12,923	11,368	4,818	68,099
District Executive Force:										
District Superintendents and Assistants	2,444	16,746	23,154	5,252	50,318	36,324	32,595	28,498	20,023	215,354
Inspectors, Constables, &c.	23,123	84,315	167,978	27,021	265,421	273,659	178,708	234,332	240,532	1,495,089
Office and other Establishments	472	2,775	2,522	1,032	16,930	521	401	...	9,307	33,960
Police Hospitals, Establishments and Charges	126	1,160	...	270	1,324	2,134	...	2,718	579	8,311
Clothing	1,524	3,549	9,020	1,866	14,214	16,312	6,772	11,860	13,380	78,497
Arms and Accoutrements	43	1,650	3,753	243	549	4,506	1,804	2,241	4,321	19,110
Miscellaneous	4,864	11,278	34,191	5,202	45,943	19,335	18,537	39,007	30,292	208,649
TOTAL DISTRICT EXECUTIVE FORCE . Rx.	32,596	121,473	240,618	40,886	394,699	352,791	238,817	318,656	318,434	2,058,970
Railway Police	9,307	1,974	...	97	10,195	2,839	13,186	597	10,091	48,286
Municipal Police	...	...	...	...	...	...	53,445	...	1,330	54,775
Village Police	...	...	36,084	75	16,617	248,858	...	638	88,145	390,417
Guards for the Customs, and Salt Departments	...	...	...	...	...	...	...	2,605	...	2,605
Special Police	294	1,491	35,282	51,319	18,856	2,641	13,172	535	60,324	183,914
Cattle Pounds	325	5,116	324	1,974	2,361	6,378	2,871	21,776	9,912	51,037
Steam Boiler Inspection Establishment and Charges	...	...	789	...	1,761	...	...	...	1,138	3,688
Thuggee and Dacoity	10,737	...	...	...	...	15	...	...	...	10,752
Miscellaneous	...	...	...	...	...	8	171	...	...	179
Refunds	16	155	160	9	555	270	124	1	188	1,478
Upper Burma Charges	...	...	795,063	...	...	...	...	...	...	795,063
TOTAL POLICE CHARGES . Rx.	53,275	134,698	1,114,838	97,824	488,416	627,012	334,709	378,471	525,051	3,754,294

No. 33A.—ACCOUNT of MARINE RECEIPTS, for the Year ended 31st March 1889.

RECEIPTS.	India, General.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Pilotage Receipts	...	...	...	84,735	...	454	85,189
Dockyard Services and Supplies to Private Individuals, &c.:							
Hire of Docks, Warp Boats, &c., including Dockyard Fees	1,562	...	...	...	...	...	1,562
Cost of Work executed for other Governments and Departments and for Ships of the Royal Navy	67,203	...	...	...	...	...	67,203
Ditto for Port and Local Funds and for Private Individuals	4,414	...	...	...	...	...	4,414
Value of Water supplied to Royal Navy Ships and Vessels of other Departments	1,545	...	...	...	...	...	1,545
Hire of Vessels	441	...	...	...	...	...	441
Sale Proceeds of Vessels and Stores:							
Sale Proceeds of Vessels	7,000	...	2	1,541	20	...	8,563
Sale Proceeds of condemned stores	1,550	263	19	733	...	...	2,565
Miscellaneous	...	1,439	19	...	...	...	1,458
Registration and other Fees:							
Fees realized at the Shipping Office	...	128	...	2,275	...	5,047	7,450
Examination Fees	...	332	2	144	...	...	478
Fees under Merchant Seamen's Act of 1854	...	...	...	4	...	...	4
Freight, Passage and Tonnage	6	801	9	...	...	...	816
Miscellaneous:							
Cost of Repairs and Coal supplied to Her Majesty's Ships of War in the Indian Seas	7,805	...	...	...	...	...	7,805
Deductions for Mess Money	...	...	...	1,287	...	...	1,287
Coast Light Dues	...	18,443	...	...	...	...	18,443
Other Items	1,681	351	26	454	...	31	2,543
TOTAL MARINE RECEIPTS . Rx.	93,207	21,757	77	91,173	20	5,532	211,766

No. 33 B.—ACCOUNT of MARINE CHARGES, for the Year ended 31st March 1889.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,000	...	1,000
Director and Deputy Director of Indian Marine	7,743	500	
Examiner of Marine Accounts	5,835	101	
	13,578	601	14,179
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	7,819	112	
Office Establishment	521		
	8,340	112	8,452

MISCELLANEOUS SHORE ESTABLISHMENTS.	Salaries and Establishments.	Contingencies.	Total.	Rx.
Agent for Government Consignments, Calcutta	1,693	110	1,803	
Charges for landing stores for other Departments	...	...	4,900	
			6,703	
Deduct—Recoveries for stores landed for other Departments			6,112	
			591	
Perim Light-house	452	685	1,137	
Miscellaneous	837	...	837	
				2,565

DOCKYARDS.	Kidderpore.	Bombay.	Rx.
Staff Officer's Department	1,397	1,686	
Constructor's Department	1,227	1,908	
Factory Branch	2,615	2,655	
Builder's Branch	800	1,731	
Store and Account Departments	3,009	4,993	
Dockyard Dispensary	90	219	
Wages of Artificers and Labourers	15,353	31,676	
Miscellaneous	473	217	
	24,964	45,085	70,049

Net Tonnage.	Nominal Horse-Power.	SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT. *Harbour and Sea-going Vessels.*		Rx.
1,160	250	Steam Troop-ship "Tenasserim"	5,251	
394	150	Steamer "Enterprise"	3,809	
1,701	460	Troop-ship "Clive"	6,500	
1,370	200	Troop-ship "Canning"	5,530	
40	25	Steamer "Nancowry"	739	
366	150	Gun Boat "Quangtung"	3,597	
714	200	Turret-vessel "Abyssinia"	4,515	
745	250	Ditto "Magdala"		
—	—	Troop-ship "Dalhousie"	5,050	
—	—	Despatch Vessel "Lawrence"	3,891	
		Contingencies	642	39,524
		Carried forward . Rx.		39,524
				96,245

No. 33B.—Account of Marine Charges for the Year ended 31st March 1889—*continued.*

Net Tonnage.	Nominal Horse-power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	Rx.	Rx.
		Brought forward	...	96,245
		SALARIES AND ALLOWANCES, &c.—Brought forward	...	39,524
		Inland Steamers and Flats.		
110	90	Steamer "Jaboona"	710	
86	50	Steamer "Comet"	1,995	
131	120	Steamer "Sir William Peel"	520	
400	...	Troop Flat "Ganges"	491	
108	60	Steamer "Tigris"	153	
...	...	Sladen	1,995	
338	150	Steamer "Irrawaddy"	2,664	
...	...	McIver	1,040	
		Bhamo	1,614	
		George	1,426	
		Pagan	1,542	
		Patrick	1,472	
		Contingencies	316	
				15,938
		Marine Survey.		
339	165	Steam-cutter "Investigator"	2,957	
		Marine Survey Boat Party	541	
		Contingencies	204	
				3,702
		Hulks.		
768	...	"Auckland"	250	
				250
		Small Steamers and Launches.		
		Torpedo Flotilla, Bombay	587	
		Do., Calcutta	289	
		Do., Karachi	360	
		Do., Rangoon	807	
		Contingencies	29	
				2,072
		Viceroy's Yacht Establishment and Contingencies	769	
		Lieutenant-Governor's Yacht Establishment and Contingencies	477	
				1,246
		Yard Crafts.		
		Yard Craft, Calcutta	870	
		Ditto, Bombay	3,976	
				4,846
		Chinsurah	...	35
		General duty, Calcutta	...	471
		Burma	...	6,530
		Marine Transport Officer's Establishment, Mandalay	...	1,072
		Contingencies	...	277
				75,963
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	18,908	
		Allowances in lieu of Provisions	3,711	
				22,619
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	4,762	
		Metals, Machinery, and Stores	4,221	
		Freight, Carriage, and Stowage	3,209	
		Coals and other Fuel	36,784	
		Marine Steam-Engines and Gear	88	
		Paint Materials, Hemp, Canvas, Rope, &c.	16,876	
			65,940	
		Deduct—Value of Supplies to other Departments	11,513	
				54,427
		PURCHASE AND HIRE OF SHIPS.		
		Hire of Ships	4,552	4,552
		Carried forward . Rx.		253,806

No. 33B.—Account of Marine Charges, for the Year ended 31st March 1889—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	Rx.	Rx.	Rx.
Brought forward		253,806	
MISCELLANEOUS.			
Piloting and towing, &c., Indian Government Ships	2,983		
Passage and Conveyance of Officers and Men	2,346		
Allowance to Marine Officers for passing in Oriental languages	38		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Indian Government Ships at out-stations	14,072		
Medical Stores	341		
Freight on Europe Stores	3,287		
Miscellaneous	1,458		
		24,525	
		278,331	
Deduct—Amount debited to the Military Department for Stores, Coal, landing and embarking Troops, &c.		6,312	
			272,019

PROVINCIAL CHARGES (*SEE DETAILS NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	4,412	1,863	5,855	283	535	12,948	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	305	932	...	...	1,237	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	1,881	2,466	3,751	...	341	8,439	
PURCHASE AND HIRE OF SHIPS AND VESSELS	1,069	...	25,325	...	...	26,394	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	305	58,245	...	314	58,864	
MARINE ESTABLISHMENTS	2,064	...	5,183	823	1,926	9,996	
SUBSIDIES TO STEAM-BOAT COMPANIES	6,892	5,208	4,208	...	...	16,308	
MISCELLANEOUS—							
OTHER MISCELLANEOUS CHARGES	1,407	2	3,472	...	178	5,059	
STATE YACHT ESTABLISHMENTS	...	...	128	...	...	128	
LIGHT-HOUSES AND LIGHT-SHIPS	12,445	...	...	...	...	12,445	
REFUNDS	29	...	21	...	...	50	
TOTAL PROVINCIAL CHARGES IN INDIA	30,199	10,149	107,120	1,106	3,294		151,868
UPPER BURMA							4,405
TOTAL CHARGES IN INDIA						Rx.	428,292

	£	£		
CHARGES IN ENGLAND:				
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas	40,075			
Allowances of Marine Officers whilst attending Torpedo and Gunnery Classes	386			
Pay and passages of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, &c.	724			
		41,185		
Stores for India:	£			
For Bengal: Coals	487			
Miscellaneous Stores	15,351			
		15 838		
For Madras: Miscellaneous Stores	...	3		
For Bombay: Coals	15,684			
Miscellaneous Stores	29,654			
		45 338		
			61,179	
				£ 102,364
EXCHANGE ON CHARGES IN ENGLAND			Rx.	47,628
TOTAL MARINE CHARGES			Rx.	578,284

No. 33B.—Account of Marine Charges for the Year ended 31st March 1889—*continued.*

Net Tonnage.	Nominal Horse-Power.	DETAILS OF PROVINCIAL CHARGES.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Sea-going Vessels in Commission.						
200	60	Steamer "Paletwa"	195	...	...	...	...	195
200	60	" "Mayu"	1,023	...	...	...	...	1,023
		Sandoway Packet Service	116	...	...	...	...	116
		Pilot Vessels.						
		P. V. "Cassandra"	...	...	802	...	...	802
		" "Coleroon"	...	...	1,651	...	...	1,651
		" "Sarasvati"	...	...	1,465	...	..	1,465
		" "Seventh Crew"	...	...	170	...	...	170
		" "Resolute"	...	...	185	...	...	185
		Steamer "Undaunted"	...	...	770	...	...	770
		" "Tigris"	...	...	482	...	...	482
		Extra crew for Pilot Vessels	...	...	89	...	...	89
		Inland Steamers and Flats.						
1,000	25	Steamer "Lark"	...	85	...	...	...	85
		Steamer "Kolodyne"	...	1,523	...	...	...	1,523
		Yacht Flat "Sunamukhi"	...	255	...	...	...	255
		Steam Launch "Murial"	...	...	108	...	...	108
		" "Active"	...	...	75	...	...	75
		" "Fame"	...	...	29	...	...	29
		Steamer "Margaret Northcote"	...	...	...	283	...	283
432	...	Flat "Mooltan"	...	...	...	...	535	535
		Steam Launch Establishment and Contingencies	3,078	...	18	...	...	3,096
		Port Officer's Gig	...	...	11	...	...	11
		TOTAL SALARIES, &c. . Rx.	4,412	1,863	5,855	283	535	12 948
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.						
		Branch, Master, and Mate Pilots' Allowances	...	...	6,804	...	108	6,912
		Volunteers' and Leadsmen's Allowances	...	...	2,062	...	...	,062
		Pilotage Allowance, Free List	...	305	29,752	...	...	47,196
		Pilotage Allowance, Licensed List			17,139			
		Pilot Vessels	...	...	...	...	115	115
		Surgeon at the Sand Heads	...	...	270	...	...	270
		Mess, Passage, and Miscellaneous	...	...	2,218	...	91	2,309
		TOTAL PILOTAGE, &c. . Rx.	...	305	58,245	...	314	58,864
		MARINE ESTABLISHMENTS.						
		Port Officer's Department	1,877	...	2,570	..	...	4,447
		Agent for Government Consignment	...	...	...	378	...	378
		Shipping Office	...	...	2,210	...	1,871	4,081
		Marine Court	187	...	403	...	55	645
		Establishment and Miscellaneous	...	...	...	445	...	445
		TOTAL MARINE ESTABLISHMENTS . Rx.	2,064	...	5,183	823	1,926	9,996
		OTHER MISCELLANEOUS CHARGES.						
		Shipping Fees and Sundries	...	...	54	...	...	54
		Hire of Moorings for Sea-going and Inland Vessels	...	...	1,429	...	...	1,429
		Allowance to Port Commissioners for collecting Marine Dues	...	...	280	...	...	280
		Contribution to Port Funds	1,103	...	1,000	...	...	2,103
		Life Boat Establishment at Goalundo	...	...	43	...	...	43
		Harbour Master's Fees for Sea-going and Inland Vessels	...	...	129	...	...	129
		Fees to Masters of Merchant Vessels for sitting on Courts of Enquiry	...	...	83	...	...	83
		Life Boat at Alibag	...	...	...	...	162	162
		Miscellaneous	304	2	454	...	16	776
		TOTAL OTHER MISCELLANEOUS CHARGES . Rx.	1,407	2	3,472	...	178	5,059

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
FEES	1,000	3,061	825	3,896	53,855	13,867	5,191	22,400	39,714	143,809
CONTRIBUTIONS	749	8,235	812	67	2,612	1,496	82	472	6,638	21,163
INCOME FROM ENDOWMENTS	...	...	...	...	188	60	...	410	...	658
MISCELLANEOUS	627	339	335	118	7,555	4,089	174	3,558	2,681	19,476
Sale-proceeds of Books, &c.	16	3,392	1,258	12	9	851	715	4,033	16,729	27,015
TOTAL RECEIPTS under EDUCATION . Rx.	2,392	15,027	3,230	4,093	64,219	20,363	6,162	30,873	65,762	212,121
CHARGES.										
DIRECTOR OF PUBLIC INSTRUCTION:										
Salary	...	1,597	1,220	1,249	2,974	2,304	2,833	2,592	3,000	17,769
Establishment and Contingencies	...	991	706	718	3,165	1,602	1,577	2,018	1,365	12,142
INSPECTORS:										
Salary	470	5,305	5,341	2,165	23,152	14,916	9,420	17,749	12,952	91,470
Establishment and Contingencies	440	2,720	1,002	1,323	10,823	7,937	4,116	15,607	9,427	53,395
UNIVERSITY	...	...	...	...	...	...	3,258	...	1,500	4,758
GOVT. COLLEGES—General	3,815	1,727	...	...	45,418	10,923	4,844	20,552	13,211	100,490
GOVT. COLLEGES—Professional	...	...	...	...	9,661	...	...	4,956	10,916	25,533
GOVT. SCHOOLS—GENERAL:										
Secondary	2,983	11,306	1,408	7,869	158,538	39,110	8,610	14,962	34,866	279,652
Primary	2,535	21,908	76	20	95	56,726	28,856	24,452	116,615	251,283
Contribution to Schools	...	...	4,413	...	502	...	15,336	1,105	16,772	38,128
GOVERNMENT SCHOOLS—SPECIAL:										
Training Schools	318	3,074	2,408	1,717	7,389	3,928	5,319	12,518	6,574	43,245
Technical Schools	...	521	1,313	281	4,494	...	1,526	7,364	5,654	21,153
Other Schools	...	...	...	...	1,511	...	...	1,242	...	2,753
GRANTS-IN-AID	6,365	4,816	9,268	14,234	40,280	9,896	29,876	28,350	22,258	165,343
Payments by Results	...	2,749	3,966	...	15,081	19,676	5	27,777	18,726	87,980
SCHOLARSHIPS	590	2,744	1,603	1,956	22,056	5,511	5,962	1,631	5,913	47,966
MISCELLANEOUS	138	310	9,238	497	2,031	4,290	1,967	3,139	1,102	22,712
Government Book Depôt	...	2,844	...	...	...	...	...	1,968	15,683	20,495
Grants for Encouragement of Literature	...	51	315	...	809	523	217	...	1,092	3,007
REFUNDS	...	389	285	...	933	88	...	288	814	2,797
TOTAL CHARGES IN INDIA . Rx.	17,654	63,052	42,562	32,029	348,912	177,430	123,722	188,270	298,440	1,292,071

CHARGES IN ENGLAND:

	£	
Passage to India of Educational Officers on appointment, &c.	200	
Scholarships to enable Natives of India to pursue their education in this country	885	
	Rx.	1,085
EXCHANGE ON CHARGES IN ENGLAND		504
TOTAL CHARGES under EDUCATION . Rx.		1,293,660

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Church of England:										
Stipend of the Bishop	1,957	...	458	...	...	...	...	2,560	2,560	7,535
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service).	7,507	3,493	2,474	1,210	11,249	16,581	18,334	21,875	17,937	100,660
Establishments	418	204	265	42	802	689	702	1,391	1,246	5,759
Church of Scotland: (*a*)										
Pay of Chaplains and Registrars	612	...	13	...	1,246	1,137	1,908	1,907	2,890	9,713
Establishments	41	...	...	...	222	40	11	137	120	571
Church of Rome:										
Allowances to Bishops and Priests, &c. (*a*)	26	...	396	...	660	401	29	...	1,637	3,149
Allowances to other Clergymen	263	...	121	...	62	1,485	103	356	297	2,687
Contingent Charges (including Travelling Allowances, House Rent, Petty Construction and Repairs, &c.).	2,293	745	876	294	2,899	2,258	2,532	3,802	4,107	19,806
Charges for Cemeteries	248	194	216	98	542	710	550	989	855	4,402
Upper Burma Charges	...	...	1,775	...	...	...	...	...	...	1,775
TOTAL CHARGES IN INDIA (*a*) . Rx.	13,365	4,636	6,594	1,644	17,682	23,301	24,169	33,017	31,649	156,057
CHARGES IN ENGLAND:										
Passage to India of Chaplains on appointment, etc. . . £										545
EXCHANGE ON CHARGES IN ENGLAND . . Rx.										254
TOTAL ECCLESIASTICAL CHARGES (*a*) . Rx.										156,856

(*a*) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army expenditure and included in Account No. 63, page 165.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1889.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical College and School Fees	...	...	...	...	2,339	...	64	1,860	2,130	6,393
Hospital Receipts	2	...	3	1	5,985	32	606	1,007	2,697	10,333
Lunatic Asylum Receipts	...	274	1,475	25	2,059	427	958	1,516	1,282	8,016
Sale of Medical Stores	...	...	...	11	...	11	217	176	107	522
Income from Endowments	...	...	...	...	32	190	...	99	...	321
Contributions	679	864	34	...	3,560	10,621	868	7,895	3,020	27,541
Miscellaneous	73	95	93	24	730	685	453	843	968	3,964
Upper Burma Receipts	...	...	872	...	...	...	...	...	...	872
TOTAL RECEIPTS IN INDIA . Rx.	754	1,233	2,477	61	14,705	11,966	3,166	13,396	10,204	57,962

RECEIPTS IN ENGLAND:

	£	£	Rx.
Royal India Lunatic Asylum, Ealing: Pay, pensions, &c., of inmates, appropriated to their maintenance, sale of farm produce, &c.	2,549		
Receipts on account of the maintenance of two lunatics in Broadmoor Asylum, &c.	162		
		£ 2,711	
EXCHANGE ON RECEIPTS IN ENGLAND			Rx. 1,261
TOTAL MEDICAL RECEIPTS . Rx.			61,934

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1889.

CHARGES.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical Establishment	9,487	16,801	12,703	9,512	53,249	41,456	32,305	46,644	28,358	250,515
Hospitals and Dispensaries	3,288	7,733	2,758	7,861	38,647	39,708	26,298	73,350	59,555	259,198
Sanitation and Vaccination	5,591	4,313	2,378	1,696	18,526	14,814	10,296	(a) 20,692	25,240	103,546
Grants for Medical purposes	1,191	41	1,473	98	273	526	...	1,023	326	4,951
Medical Schools and Colleges	...	...	228	...	25,836	2,675	9,738	15,629	16,841	79,947
Lunatic Asylum	406	1,756	2,437	692	10,830	6,291	3,420	8,881	10,777	45,490
Lock Hospital	...	...	975	...	1,652	...	...	802	1,314	4,743
Chemical Examiner's Department	...	...	327	...	2,355	341	118	1,669	2,282	7,092
Refunds	...	32	...	...	30	51	1	39	168	321
Upper Burma Charges	...	...	15,447	...	...	...	...	...	...	15,447
TOTAL CHARGES IN INDIA . Rx.	19,963	30,676	38,726	19,859	151,398	105,862	82,176	168,729	144,861	762,250

CHARGES IN ENGLAND:

	£	£	Rx.
Royal India Lunatic Asylum, Ealing: Salaries and allowances of the staff, board and clothing of the lunatics, and other expenses	6,458		
Maintenance of lunatics elsewhere than in the Royal India Lunatic Asylum	355		
		£ 6,813	
EXCHANGE ON CHARGES IN ENGLAND			Rx. 3,170
TOTAL MEDICAL CHARGES . Rx.			772,233

(a) Of this, Rx. 495 is for the Health Officer's Department.

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IN INDIA.										
POLITICAL AGENTS:										
Residents and Political Agents, &c., at Native and Foreign Courts: Salaries	94,963	922	...	2,411	...	1,589	8,135	4,895	33,991	146,906
Establishments and Contingent Charges	69,719	...	58	1,293	...	624	3,859	2,258	24,139	101,950
CHARGES ON NORTH-WEST FRONTIER:										
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	462	...	...	462
Allowance to Khyber Tribes	...	...	...	...	...	...	9,600	...	...	9,600
Perso-Afghan Frontier Khorasan	17,925	...	...	...	...	...	...	...	...	17,925
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	12,085	...	...	12,085
Payments for guarding Hill Passes	...	...	...	...	...	...	2,069	...	...	2,069
Beluchistan Charges:										
Bori Valley Pass Service	1,380	...	...	...	...	...	...	...	...	1,380
Tribal Services	26,056	...	...	...	...	...	...	...	...	26,056
Frontier Levies and Maintenance of Communication	12,652	...	...	...	...	...	...	...	...	12,652
POLITICAL SUBSIDIES:										
Political Subsidies	155,252	...	...	...	...	...	...	...	...	155,252
Moiety of Zanzibar Subsidy	8,640	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	4,308	...	45	385	153	...	3,367	...	1,977	10,235
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, &c.	4,745	...	919	72	1,057	486	2,570	...	4,022	13,871
REFUGEES AND STATE PRISONERS:										
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	6,550	...	...	...	6,550
Ayub Khan, charges on account of	32,923	...	...	...	...	...	...	...	...	32,923
Cabul Refugees, allowances to	360	...	...	...	...	...	18,583	...	...	18,943
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	4,422	4,422
Burmese Refugees and State Prisoners	2,643	...	...	...	...	...	...	...	...	2,643
Other Refugees and State Prisoners	30,112	...	493	...	1,055	2,322	145	820	1,283	36,230

Special Political Expenditure:										
Afghan Delimitation Commission	4,062	...	...	...	...	...	...	...	...	4,062
Thibet Mission	144	...	...	...	1	...	...	...	...	145
Kabul Misson	4,067	...	...	...	...	...	...	...	...	4,067
Mungsembie Expedition	...	...	...	362	...	...	...	...	...	362
Mission to Sikhim	2,449	...	...	...	3,563	...	...	...	...	6,012
Lushai Expedition	...	...	...	...	551	...	...	...	...	551
Gilgit Mission	...	...	...	...	...	...	410	...	...	410
Kashgar Mission	...	...	...	...	...	...	7	...	...	7
Viceregal Durbar at Peshawar	...	...	...	...	...	...	578	...	...	578
Other charges	...	...	...	...	709	...	2,157	...	...	2,866
Expenditure against the Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	7,863	7,863
Expenditure against the Revenue of Zaila	...	...	...	...	...	...	...	...	3,308	3,308
Miscellaneous:										
Mhairwarrah Battalion	18,804	...	...	...	...	...	...	...	...	18,804
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	852	...	...	...	...	...	194	...	...	1,046
Annual Treaty allowance to Persian Government for Mekran Telegraph Line	1,176	...	...	...	...	...	...	...	...	1,176
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	40	...	...	60
Rewards for Intelligence and Assistance	...	...	21	...	...	...	789	...	...	810
Demarcation of Boundary and Trans-Frontier Surveys	...	1	...	37	60	98	15	1	177	389
Petty Construction and Repairs	...	...	...	41	...	...	...	...	...	41
Purchase and Repair of Insignia of India Order	22	...	...	...	...	...	...	...	...	22
Chapter of the Star of India	64	...	...	...	...	...	...	...	...	64
Rents, Rates, and Taxes	...	...	11	...	...	...	...	...	...	11
Allowance to Hostages	...	...	...	...	...	...	471	...	...	471
Sundry Charges	16,589	132	1,161	124	1,176	277	3,404	10	453	23,326
Upper Burma Charges	...	...	15,323	...	...	...	...	...	...	15,323
Total Charges in India . Rx.	509,927	1,055	18,031	4,725	8,325	11,946	68,940	7,984	81,635	712,568

In England:	£	
Mission to the Court of Persia	10,000	
Her Majesty's Establishments in China	15,000	
Expenses in connection with the Afghan Boundary Commission	638	
Contribution towards the cost of a Steamer for purposes of Commercial Navigation on the Upper Karun	2,500	
Contribution towards the expenses of the Jeddah Consulate, Deputation Allowance of Officers on Special Duty, &c.	1,444	
	29,582	
Stores for India: Presentation Articles, &c.	190	
	£	29,772
Exchange on Charges in England	Rx.	13,853
Total Charges of Political Agencies, &c.	Rx.	756,193

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1889.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	222	1	8	894	1,303	632	74	1,610	4,744
Botanical and other public Garden Receipts	145	1,264	...	...	243	3,543	3,987	397	1,153	10,732
Cinchona Plantation Receipts	...	...	...	...	12,908	...	...	360	...	13,268
Receipts on account of Public Exhibitions and Fairs	51	74	...	...	86	5,099	5,950	766	449	12,475
Government Bull and Stallion Receipts	552	...	...	...	...	...	...	...	...	552
Veterinary Receipts	...	...	33	...	...	52	12	179	805	1,081
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	5,707	2,504	40	...	...	...	8,251
Examination Fees	45	...	...	...	...	8	18	8,917	1,603	10,591
Emigration Fees	...	...	...	...	2,351	...	...	745	...	3,096
Sale of Instruments and Stores by the Mathematical Instrument Factory	3,266	...	...	...	...	...	...	...	...	3,266
Miscellaneous	2,061	13	102	5	34	326	1,033	131	34	3,739
Upper Burma Receipts	...	...	12	...	...	...	...	...	...	12
TOTAL RECEIPTS IN INDIA . Rx.	6,120	1,573	148	5,720	19,020	10,371	11,632	11,569	5,654	71,807
RECEIPTS IN ENGLAND:										
Sale-proceeds of books, maps, &c. . £										1,177
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										548
TOTAL RECEIPTS UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . Rx.										73,532

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1889.

CHARGES.	India, General	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Scientific.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SURVEY OF INDIA (as per detail below)	159,900	...	...	...	...	...	...	...	...	159,900
Botanical Survey	1,805	...	...	...	...	...	...	...	...	1,805
GEOLOGICAL SURVEY: Rx.										
Superintending Officers 10,315										
Establishment 1,257										
General Charges (including Library, Museum, &c.) 2,987	14,559	...	...	...	...	...	...	...	...	14,559
Exploration of Petroleum, Coal and Minerals	..	3	...	...	...	...	...	601	...	604
Meteorological Department	24,860	...	...	...	...	...	...	...	...	24,860
Archæological Department	11,309	...	545	...	...	...	...	6	...	11,860
Preservation and Translation of Ancient Manuscripts	...	...	...	...	...	73	...	...	82	155
Museums	6,524	185	280	214	1,305	1,759	386	2,635	160	13,448
Observatories	...	...	...	...	...	...	...	1,984	1,607	3,591
Donations to Scientific Societies	...	...	240	...	1,200	...	...	5,176	480	7,096
Agricultural.										
Experimental Cultivation	1,877	732	157	8	2,263	3,966	964	712	3,937	14,616
Cinchona Plantations	...	...	...	...	11,379	...	...	6,947	...	18,326
Public Exhibitions and Fairs	34	530	79	60	584	2,613	1,562	1,158	1,811	8,431
Bull and Stallion Charges	21,662	...	...	...	...	...	...	...	...	21,662
Veterinary Charges	1,796	63	2,893	47	135	255	4,704	4,898	8,759	23,550
Botanical and other Public Gardens	328	2,369	100	...	9,416	8,612	12,099	2,470	2,384	37,778
Labour and Emigration.										
Emigration	949	...	...	...	2,107	138	...	2,064	...	5,258
Inland Labour Transport	...	...	...	3,474	2,448	60	...	...	...	5,982
Inspector of Factories	...	...	...	...	...	...	...	...	128	128
Statistics.										
Census	...	...	...	...	133	...	...	...	2	135
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	269	...	10	279
Registration of Railway Traffic	151	30	...	...	174	...	217	...	845	1,417
Registration of River-borne Traffic	...	....	...	348	1,680	...	...	...	...	2,028
Provincial Statistics	153	962	244	101	580	...	963	3,397	444	6,844
Miscellaneous.										
Examinations	4,861	...	...	...	179	17	...	7,925	92	13,074
Miscellaneous	...	111	...	...	...	398	1,801	...	848	3,158
Refunds	129	1	...	1	5	20	1	104	11	272
Upper Burma	...	...	23	...	...	...	...	...	...	23
TOTAL CHARGES IN INDIA . Rx.	250,897	4,986	4,561	4,253	33,588	17,911	22,966	40,077	21,600	400,839
CHARGES IN ENGLAND. Stores for India .				Rx. 339,162(a) £ 10,718(b)				13	12	10,743
Other Charges as in Home Accounts										£ 8,088
TOTAL CHARGES IN ENGLAND										£ 18,831
EXCHANGE ON CHARGES IN ENGLAND										Rx. 8,762
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS										Rx. 428,432

(a) Total Charges in India for the Bengal Presidency.
(b) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

INDIA, GENERAL. *Scientific.*		Rx.
SURVEY OF INDIA:		
Controlling and Administrative Staff		19,108
Head-Quarters Offices:		
Office Establishment and Drawing Branch		12,642
Lithographic Establishment		3,531
Photographic Establishment		2,934
Engraving Establishment		5,987
Cadastral Maps (besides English Charges for Stores)		3,290
Extra-Departmental mapping		189
Trigonometrical Office Establishment		9,799
Miscellaneous Contingent Charges		9,323
Mathematical Instrument Factory (including cost of Instruments purchased in India)		4,365
Survey Parties:		
Charges of Working Parties		217,602
General and Miscellaneous Charges		770
		289,540
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28	Rx. 92,837	
to Land Revenue, Management of Government Estates, Account No. 13B, page 28	1,151	
to Forest, Account No. 21, page 40	20,241	
for cost of Instruments and Maps supplied to other Public Departments	15,411	
		129,640
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.		159,900

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section E.—Miscellaneous.

Revenue *Rx.* 1,792,778. Expenditure *Rx.* 4,884,376.

Major head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Territorial and Political Pensions.	39	Expenditure	90	...	...	543,657
Civil Furlough	40	Expenditure	98	...	...	318,418
Superannuation	41A	Receipts	99	...	390,559	...
"	41B	Expenditure	100	...	...	3,114,823
Stationery	42A	Receipts	101	...	68,365	...
"	42B	Expenditure	101	...	...	524,372
Exchange	43	Receipts	103	...	951,453	...
Miscellaneous	44A	Receipts	104	...	382,401	...
"	44B	Expenditure	105	...	...	383,106
		Total		...	1,792,778	4,884,376

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1889.

		Rx.	Rx.
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
BANPUR FAMILY.			
Exceeding ₹5,000 per annum:			
Nirbhoysing, grandson of Banpur Chief (Nowgong, Bundelkhand)		600	
JEITPUR FAMILY.			
Dependants of Moharaja Anupgir.			
Exceeding ₹5,000 per annum:			
Dewan Jeitsing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand)	600		
Not exceeding ₹5,000 per annum	240		
		840	
KHARUN CHIEFS.			
Exceeding ₹5,000 per annum:			
Sirdar Naurag Khan, son and successor of Sirdar Ayad Khan (Quetta)		600	
MYSORE FAMILY.			
Exceeding ₹5,000 per annum:			
Shahzada Baharum Shah	600		
" Unwar Shah	550		
Rohimuddin	550		
Fatihah allowance	600		
	2,300		
Not exceeding ₹5,000 per annum	373		
		2,673	
OUDH FAMILY.			
Exceeding ₹5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—			
Wajeed Ali Shah, ex-King of Oudh	15,215		
Mirza Jehan Kader Bahadur	1,993		
Nawab Zuman Aia Begum Sahibah	500		
Syad Muhamed Munseeruddin Bahadur	150		
		18,258	
RUNJIT SING'S FAMILY.			
Exceeding ₹5,000 per annum:			
Maharajah Dulip Sing		1,200	
BHOW BEGUM'S ZAMANUT WASIKA.			
Exceeding ₹5,000 per annum:			
Mirza Muhomed Medi Ali Khan	1,760		
Aga Ali Hassan, Khan Bahadur	585		
	2,345		
Not exceeding ₹5,000 per annum	7,572		
		9,917	
OTHER PENSIONS.			
Not exceeding ₹5,000 per annum:			
Banda Family		1,402	
Bhonsla Family		135	
Bolia Family		620	
Jhansi Family		240	
Family of the late Pindara Chiefs		52	
Shagorh Family		390	
Carried forward		36,927	

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1889—*continued.*

		Rx.	Rx.
Brought forward		36,927	
INDIA, GENERAL—*continued.*			
Exceeding R5,000 per annum:			
Naib Noor Mahomed Khan (Afghan Refugee)		600	
Not exceeding R5,000 per annum		26,212	
		63,739	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Bundelkhand Gosain Family	2,589		
Toria Kalpahar Family	95		
Gratuities to the Dependants of the late King of Oudh	28		
Allowances for the maintenance of religious establishment in Coorg	1,399		
Other religious establishment	196		
		4,307	
			68,046
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding R5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Laxman Rao	1,200		
Raghujee Rao Janojee Family	6,000		
Laxmi Bai	600		
	7,800		
Not exceeding R5,000 per annum	1,200		
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Ahilojee Ahir Rao	750		
Not exceeding R5,000 per annum	5,051		
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Bunyad Hosein	375		
Not exceeding R5,000 per annum	3,913		
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding R5,000 per annum	846		
		19,935	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Sattara Pension		12	
Bijragagarh Family		434	
Gond Raja of Chauda		99	
Pension from the 2½ lakhs Fund of Saugor		1,341	
Gwalior Pension—Annual Grants from Dowlut Rao, Sindia		14	
Coorg Pensioners		150	
			26,985
Carried forward			95,031

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1889—*continued.*

		Rx.	Rx.
Brought forward		...	95,031
BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Delhi Family		1,608	
Refugee Princes	30		
Talifoo Refugee Prince	677		
Shan and other Chiefs	13		
		720	
UPPER BURMA.			
Officials of the late Burmese Government	11,213		
Refugee Princes	135		
Shan and other Chiefs	22		
		11,370	13,698
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY:			
Exceeding R5,000 per annum:			
Keshav Kanta Sing Jubaraj	540		
Not exceeding R5,000 per annum	48		
		588	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Bar Senapati's Family		236	
Raja Purandar Sing's Family		442	
Raja Jagesvar Sing's Family		53	
Tula Ram Senapati's Family		15	
Other Pensioners		515	
		1,849	
Charitable Allowances		47	
			1,896
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding R5,000 per annum:			
Nawab Ali Kadar Syud Hossain Ali Mirza Bahadur	23,000		
Her Highness Nawab Raisoon-Nissa Begum	10,814		
Nawab Azim Ali Khan	5,632		
Nawab Shahioon-Nissa Begum	3,600		
Walla Kudur Syud Hosain Ali Mirza	2,500		
Nawab Syud Zynalabdeen Khan	1,593		
Korshed Kudur Syud Iskunder Ali Mirza	1,500		
Asman Kudur Syud Asad Ali Mirza	1,500		
Sultan Gaitera Begum	1,344		
Syud Mozaffer Ali	1,011		
Kaus Kudur Syud Furhad Mirza	1,000		
Angore Kudur Syud Daoord Mirza	1,000		
Soleman Kudur Syud Wahid Ali Mirza	1,000		
Hatemi Kudur Syud Kaikan Mirza	1,000		
Falak Kudur Syud Nazir Ali Mirza	1,000		
Dara Kudur Syed Khadem Mirza	1,000		
Hatem Syud Jaffer Mirza	1,000		
Hatem Syud Bakar Mirza	1,000		
Surya Kudur Syud Mohamed Toki Mirza	1,000		
Nazarat Ali and Ali Mirza	1,000		
	62,494		
Not exceeding R5,000 per annum	16,505		
		78,999	
OUDH FAMILY.			
Exceeding R5,000 per annum:			
Prince Kumar Kudr	1,200		
" Assman Jah	460		
" Jam Jah Ali	340		
Nawab Badshah Mehal Saheba	240		
" Soni Araz Zainul Begum	240		
" Akhtar Mehal Shaheba	120		
Carried forward	2,600	78,999	110,625

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1889—*continued.*

		Rx.	Rx.
Brought forward		78,999	110,625
BENGAL—*continued.*			
OUDH FAMILY—continued	2,600		
Exceeding R5,000 per annum:			
Prince Mohamed Jogee	200		
" Mohamed Jolai	200		
" Mohamed Baber	200		
" Mohamed Askari	200		
" Mohamed Ibrahim	200		
" Tajool Moolook	200		
" Karn Buksh	200		
" Mohamed Ali	200		
" Masood Ali	200		
" Sultan Mirza	200		
" Sudar Mirza	200		
" Furrokh Mirza	200		
" Mohamed Asghar	200		
" Mohamed Khorshed	200		
" Kanyab	200		
" Delwar Jah	200		
	5,800		
Not exceeding R5,000 per annum	5,693		
		11,493	
KHURDA FAMILY.			
Exceeding R5000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding R5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	585		
	1,452		
Not exceeding R5,000 per annum	930		
		2,382	
MOHARAJA SHITUL ROY'S FAMILY.			
Exceeding R5,000 per annum:			
Kumar Rupnarayan Sing	2,125		
Not exceeding R5,000 per annum	78		
		2,203	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Rajmehal Family		1,678	
Purnia Family		508	
Bissenpore Raj Family		393	
Ungul Pensioners		251	
Goomesur Raj Family		204	
Nawab Daood Khan's Family		194	
Family of Raja Kadir Bux Khan and Kuder Hossein Khan		171	
Nawab Mooneeodwallah's Family		138	
Banki Pensioners		86	
Heirs of Shaib Bux Bibee		60	
Porahat Raj Family		26	
Raja Rajbullub's Family		46	
Nawab Ghazeeoodin's Family		17	
Family of Moulana Mohamed Asiff		16	
Miscellaneous		266	
		101,691	
Charitable Allowances.			
Unno-chutter charges paid in Cuttack and Balasore		637	
			102,328
Carried forward			212,953

No. 39—Account of Territorial and Political Pensions, for the Year ended 31st March 1889—*continued.*

		Rx.	Rx.
Brought forward			212,953
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding R5,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	1,650		
Mirza-Rufi-ush Shah	1,440		
Mirza Solaiman Qadr	1,300		
Fakhr-un-nissa Begum	1,200		
Mirza Ali Qadr, *alias* Inayat Ali Khan	960		
Izzat-un-nissa Nawab Jafri Begum	900		
Nawab Sultan Begum	900		
Zeb-un-nissa Begum *alias* Haji Begum	900		
Badshah Bahu Begum	900		
Mirza Farrukh Mohammad Taqi	770		
Muiz-ud-dawla Mohammad Taqi Khan	600		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	530		
Mirza Ali Qadr, heir of Mirza Khurram Bakht	525		
Sultanat Sultan Roshan Ara Ashkari Nowab Begum	250		
	12,825		
Not exceeding R5,000 per annum	20,831		
		33,656	
JALAUN PENSIONERS.			
Exceeding R5,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding R,5000 per annum:			
Mirza Muhammad Said Bakht	779		
Jahan Sultan Begum	561		
Karamut-un-nissa Begum	405		
	1,745		
Not exceeding R5,000 per annum	7,218		
		8,963	
MOHARAJA OF BENARES.			
Exceeding R5,000 per annum:			
Moharaja Ishri Prosad Narain Singh Bahadur		10,000	
PUNJAB STATE PENSIONERS.			
Exceeding R5,000 per annum:			
Prince Shahdeo Singh	1,083		
Rani Dakhani	1,440		
Sardar Attar Singh	720		
		3,243	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Family of Tafazzul Hosain Khan		1,805	
Family of ex-Nawab of Farukabad		1,128	
Family of late ex-Raja of Coorg		877	
Family of late Nawab of Jhajjar		678	
Family of late Raja of Jhansi		453	
Family of late Rahmut-ulla Khan of Bareilly		416	
Family of Shah Jalil and Shah Sultan of Bareilly		323	
Family of Moulvi Zia-ullah Khan of Bareilly		286	
Family of Sultan Mohammad Mirzah-Shafi, Prince of Persia		274	
Family of Nawab-Suja-ud-daula		239	
Moradabad Minhadars		241	
Family of Khair-andesh Khan of Bareilly		68	
Family of late Nawab Kasim Ali Khan of Benares		57	
Family Saiyed Baquar Ali Khan		36	
Family of late Husain Ali Khan		24	
Commutations of Pensions		872	
Carried forward		64,359	212,953

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1889—*continued.*

		Rx.	Rx.
Brought forward		64 359	212,953
NORTH-WESTERN PROVINCES AND OUDH—*continued.*			
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,620		
Sayed Ahmed Shah of Meerut	1,200		
Sardar Bahadur Mir Khan, Bulandsharh	960		
Ganga Bai, Benares	840		
Raja Lakshman Pershad, Fatehpur	730		
Khurshed Ara Ahmadi Begum, Lucknow	498		
Parvati Bai, Benares	100		
	5 948		
Not exceeding R5,000 per annum	4 898		
		10,846	
CHARITABLE ALLOWANCES.		75,205	
Exceeding R5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	905		
Ranbir Singh (Family of Raja Lal Singh)	585		
	1,490		
Not exceeding R5,000 per annum	6,741		
		8,231	
			83,436
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
Exceeding R5,000 per annum:			
Mahomed Yar Khan	600		
Not exceeding R5,000 per annum	2,456		
		3,056	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Lahore Royal Family		2,380	
Delhi Royal Family		2,217	
Family of the Nawab Surfraz Khan of Multan		929	
Family of a Jagirdar in Rohtuck		67	
Miscellaneous		11,047	
Exceeding R5,000 per annum:			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tora	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan, heir of Tyz Talab Khan	1,000		
Jaswant Sing	786		
Mohammad Akram Khan, Nawab of Amb	150		
		5,736	
		25,432	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum:			
Sirdarni Kripa Devi	1,000		
Rani Kishen Koer	550		
	1,550		
Not exceeding R5 000 per annum:			
Delhi Royal Family	2,119		
Family of Nawab of Jhujjur	1,938		
Disbanded soldiers and their families of the late Sikh Government	302		
Family of ex-King of Cabul (Shahzaman)	158		
Miscellaneous	8,029		
		14,096	
			39,528
Carried forward			335,917

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1889—*continued.*

		Rx.	Rx.
Brought forward			335,917
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding R5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum	7,320		
His Highness Prince Intezamul Mulk Bahadur, the Prince of Arcot	6,920		
Nawab Ahmad un-Nissa Begum	3,300		
Kurshedun Nissa Begum	1,128		
His Highness Lahir-ud Dowlah Bahadur's Family	1,080		
Athial-ul-alis Mahamud-un-nissa Begum	1,080		
Rahim un-nissa Begum	540		
Ghausia Begum	400		
Auzim-un-nissa Begum	93		
Ghulam Mourtuza Khan Bahadur	47		
	21,908		
Not exceeding R5,000 per annum	26,866		
		48,774	
TANJORE PENSIONS.			
Exceeding R5,000 per annum:			
Sokkaram Row Hambiray Mohite Sahiba	1,500		
Kamacheamba Bahi Sahiba	1,200		
Anasumba Bahi Sahiba	960		
Aparupa Bahi Sahiba	960		
Chumamba Bahi Sahiba	960		
Gauramba Bahi Sahiba	960		
Jijaziamba Bahi Sahiba	960		
Ramakumaramba Bahi Sahiba	960		
Depamba Bahi Sahiba	960		
Umamba Bahi Sahiba	960		
Yasavuntiamba Bahi Sahiba	960		
Sakhawara Bahi Ammani Rajah Sahib	632		
Bhavani Bahi Sahiba	600		
Yuganadha Avaray Sahiba	534		
	13,106		
Not exceeding R5,000 per annum	8,009		
		21,115	
MASULIPATAM PENSIONS.			
Exceeding R5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan	1,301		
Not exceeding R5,000 per annum	1,631		
		2,932	
KURNOOL PENSIONS.			
Exceeding R5,000 per annum:			
Muhamad Daud Khan Bahadur	840		
Khajah Khan	600		
	1,440		
Not exceeding R5,000 per annum	3,458		
		4,898	
PALKONDA PENSIONS.			
Exceeding R5,000 per annum:			
Vizayaramraj	500		
Not exceeding R5,000 per annum	512		
		1,012	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Maisur Pensions (Two lakhs Fund)		2,350	
Gunesur Pensions		1,589	
Golkunda Pensions		437	
Cuttack Pensions (Raja Pillai Family)		28	
MISCELLANEOUS.			
Not exceeding R5,000 per annum		2,479	
Commutation of Pensions		10,580	
		96,194	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum		462	
			96,656
Carried forward			432,573

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1889—*continued.*

		Rx.	
Brought forward		...	
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
NAGPORE FAMILY PENSION.			
Exceeding R5,000 per annum:			
Gungabai Sahib Mohitin	940		
Not exceeding R5,000 per annum	83	1,023	
REFUGEES AND STATE PRISONERS.			
Exceeding R5,000 per annum:			
Shahaji Bhosle	840		
Not exceeding R5,000 per annum	88	928	
PATWARDHAN FAMILY.			
Exceeding R5,000 per annum:			
Yeshadabai	600		
Not exceeding R5,000 per annum	120	720	
SURAT NAWAB'S FAMILY.			
Exceeding R5,000 per annum:			
Ziaulnissa Begum	5,000		
Not exceeding R5,000 per annum	109	5,109	
NAJMUDIN KHAN'S FAMILY.			
Exceeding R5,000 per annum:			
Mir Ajmudin Kamrudin		729	
NIZAMUT PENSIONS, BENGAL.			
Exceeding R5,000 per annum:			
Nawab Shamsi Jehan Begum	5,736		
Not exceeding R5,000 per annum	94	5,830	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN.			
(*OUDH WASIKA PENSIONS.*)			
Exceeding R5,000 per annum:			
Safia Khanum	2,656		
Nawab Ara Begum	885		
Sardar Ara Begum	885		
	4,426		
Not exceeding R5,000 per annum	1,173	5,599	
YEMEN STIPENDIARY.			
Exceeding R5,000 per annum:			
Sultan Fadilbin Ali Mohsen	4,283		
Not exceeding R5 000 per annum	1,146	5,429	
ARKOT FAMILY PENSIONS.			
Exceeding R5,000 per annum:			
Ghausia Begum Saheba		640	
SATARA PENSIONS.			
Exceeding R5,000 per annum:			
Rajaram Bhosle	3,000		
Not exceeding R5,000 per annum	4,098	7,098	
AFGHAN REFUGEES.			
Exceeding R5,000 per annum:			
Sardar Sher Ali Khan, ex-Wali of Kandahar	6,000		
Not exceeding R5,000 per annum	1,011	7 011	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding R5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
His Highness Mir Nur Muhamad Khan	2,640		
His Highness Mir Fateh Khan	2,400		
His Highness Mir Shah Nawaz Khan	1,800		
Mir Imam Baksh	1,440		
His Highness Mir Abdul Hosein Khan	960		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Ali Murad Khan	960		
Mir Ali Mudad Khan	960		
Mir Gulam Mustaffa Khan	720		
Mir Gulam Muhamed Khan	600		
	17,040		
Not exceeding R5,000 per annum	10,552	27,592	
Carried forward		67,708	432,573

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1889—*concluded.*

	Rx.	
BOMBAY—*continued.* Brought forward	67,708	432,573
OTHER PENSIONS.		
Not exceeding R5,000 per annum:		
Angria Family Pensions	739	
Ex-Royal Family, Burma	705	
Peshwa Pensions	612	
Family of the late Nawab of Broach	495	
Heads of the Tribes at Aden	479	
Kirparam's Family	339	
Mandvi Raja's Family	290	
Deshmukh Family	288	
Peint Pension	257	
Thoke Family	236	
Raje Bahadur Family	222	
Tanjore Pensions	202	
Family of the Nawab of Bednur	157	
Sumant Family Pensions	130	
Dhamadhare Family Pensions	118	
Delhi Pensions	104	
Nipani Estate Pensions	100	
Jadhav Family	79	
Bhaldar Family	68	
Naikra Family Pension	59	
Family of Baramia, late Kazi of Viramgam	40	
Family of Sardar Khan Jambol	40	
Mandargir Family	36	
Family of Sher Khan Dinamia	34	
Savnur Dewan's Family	30	
Nagor Parker Rana Family	30	
Oudh Royal Family	4	
	73,601	
MISCELLANEOUS.		
Exceeding R5,000 per annum:		
His Highness Aga Sultan Mohamad Shah	1,200	
Shambusing Amirsing	720	
Mir Tharo Khan	720	
Mr. Michael DeLima D'Souza	700	
Bapumea Shermea	600	
Nawab Mujand Dowla	600	
Not exceeding R5,000 per annum	6,191	
		84,332
TOTAL IN INDIA	Rx.	516,905
CHARGES IN ENGLAND:	£	
Allowance to the family of His Highness Maharaja Dhulip Singh, premiums on his Life Insurances, &c.	15,486	
Members of the Bengal Nizamut Family	2,771	
	£	18,257
EXCHANGE ON CHARGES IN ENGLAND	Rx.	8,495
TOTAL TERRITORIAL AND POLITICAL PENSIONS	Rx.	543,657

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1889.

		Rx.
IN INDIA:		
India, General		220
Assam		8
Bengal		654
Madras		160
Bombay		138
TOTAL IN INDIA	Rx.	1,180
IN ENGLAND:		
As in Home Accounts	£	216,503
EXCHANGE ON CHARGES IN ENGLAND	Rx.	100,735
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	Rx.	318,418

No. 41 A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Subscriptions to the Military Fund	2 55 5,0	...	...	...	...	...	...	17,198	17,302	60,455
Subscriptions to the Military Orphan Fund	10,368	...	...	...	3,169	...	...	...	...	13,537
Amount appropriated from the Capital Account of the Military Orphan Fund	2,322	...	...	...	...	...	...	...	...	2,322
Subscriptions to the Medical Retiring Fund	321	...	...	...	...	...	...	1,950	45	2,316
Subscriptions under the Indian Civil Service Family Pension Regulations	149	559	305	246	751	907	374	871	633	4,795
Subscriptions to the Bengal Civil Fund	6,452	1,522	1,534	1,372	15,056	12,057	7,019	116	574	45,702
Subscriptions to the Madras Civil Fund	331	...	27	...	11	...	...	6,766	...	7,135
Subscriptions to the Bombay Civil Fund	169	...	...	...	...	...	89	5	6,811	7,074
Family Subscriptions of Native Members of the Covenanted Civil Service	83	...	...	...	113	18	...	...	...	214
Contributions for Pensions and Gratuities	45,921	5,631	294	270	4,772	2,675	5,266	5,734	20,434	90,997
Recoveries on account of Capitalized Pensions	278	...	...	...	...	...	...	...	...	1,278
Miscellaneous	496	2	...	...	...	25	...	49	169	741
Upper Burma Receipts	...	...	(a) 568	...	...	...	...	...	...	568
TOTAL RECEIPTS IN INDIA . Rx.	93,845	7,714	2,728	1,888	23,872	15,682	12,748	32,689	45,968	237,134

RECEIPTS IN ENGLAND:		
Receipts as in Home Accounts	£	104,707
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	48,718
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES	Rx.	390,559

(a) Includes Rx. 117 on account of subscriptions under the Indian Civil Service Family Pension Regulations.

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Superannuation and Retired Allowances of the Revenue and other Public Departments	36,578	18,510	19,469	6,155	134,413	143,045	69,524	111,587	137,573	676,854
Compassionate Allowances	2,172	1,118	240	41	1,592	3,971	2,834	2,232	2,655	16,845
Gratuities	333	419	550	225	1,248	797	904	1,903	1,366	7,745
Pensions for distinguished and Meritorious Services	...	..	...	...	...	...	270	...	...	270
Marine Pensions and Gratuities	11,724	...	...	...	...	...	...	...	...	11,724
Pensions of the Military Fund	6,936	...	...	...	...	...	...	7,578	4,536	19,050
Pensions of the Military Orphan Fund	7,234	...	...	...	...	...	...	...	...	7,234
Pensions of the Medical Retiring Fund	14	...	...	...	...	...	...	2,516	...	2,530
Covenanted Civil Service Annuities	887	...	...	...	...	1,582	...	...	1,065	3,534
Pensions of the Bengal Civil Fund	1,692	...	...	...	279	...	...	...	...	1,971
Pensions of the Madras Civil Fund	589	...	...	...	...	...	...	1,401	...	1,990
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	134	134
Refunds	101	158	...	10	125	77	25	256	718	1,470
Upper Burma Charges	...	...	1,143	...	...	...	...	...	...	1,143
TOTAL IN INDIA . Rx.	68,260	20,205	21,402	6,431	137,647	149,472	73,557	127,473	148,047	752,494

CHARGES IN ENGLAND:		
Charges as in Home Accounts	£	1,612,200
EXCHANGE ON CHARGES IN ENGLAND	Rx.	750,129
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES	Rx.	3,114,823

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING, for the Year ended 31st March 1889.

RECEIPTS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts from Sale of Stationery, &c.	190	49	2,374	51	8,029	145	2,033	2,759	1,823	17,453
Sale of Gazettes and other Publications	5,938	132	448	40	9,310	3,243	228	4,385	1,508	25,232
Other Press Receipts	6,402	759	700	283	4,868	1,897	3,567	2,584	4,448	25,508
Upper Burma Receipts	...	...	172	...	...	...	...	...	...	172
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING Rx.	12,530	940	3,694	374	22,207	5,285	5,828	9,728	7,779	68,365

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1889.

			Rx.	
INDIA, GENERAL.				
Purchase of Stationery			69	
Refunds			223	
Printing Establishment and Charges:		Brought forward	67,096	
Government Central Press Establishment:		Branch Press, Simla	16,106	
Superintending Officers	1,379	Secretariat Presses:		
Establishment	45,228	Foreign Department	1,663	
Official Postage	3,083	Military Department	5,131	
Purchase of Materials and Stock	405	Private Secretariat Department	3,424	
Contingencies	17,001	Mysore Residency	689	
			10,907	
Carried forward	67,096	Work done at Contract Rates	929	
			95,330	
Deduct—Value of Stationery supplied from Central Stores to the several Governments			*171,601*	*—76,271*
CENTRAL PROVINCES.				
Stationery supplied from Central Stores			5,083	
Purchase of Stationery			1,886	
Printing Establishment and Charges:				
Superintending Officers	360	Work done at Contract Rates	1,231	
Establishment	3,425	Contingencies	597	6,102
Official Postage	302			
Purchase of Materials and Stock	187			
		Carried forward	Rx.	*—63,200*

No. 42B.—Account of Charges for Stationery and Printing, for the Year ended 31st March 1889—*continued.*

				Rx.	Rx.
			Brought forward		—63,200
Burma.					
Stationery supplied from Central Stores				11,832	
Purchase of Stationery				1,174	
Upper Burma Charges: Stationery supplied from Central Stores				1,307	
Other Charges				534	
Printing Establishment and Charges:					
Superintending Officer	799	Official Postage	606		
Establishment	14,691	Work done at Contract Rates	35		
Purchase of Materials and Stock	1,062	Contingencies	1,445		
				18,638	
					33,485
Assam.					
Stationery supplied from Central Stores				2,189	
Purchase of Stationery				639	
Refunds				9	
Printing Establishment and Charges:					
Superintending Officers	360				
Establishment	2,034	Work done at Contract Rates	12		
Purchase of Materials and Stock	109	Contingencies	184		
Official Postage	64				
				2,763	
					5,600
Bengal.					
Stationery supplied from Central Stores				53,093	
Stationery Office at the Presidency				10,502	
Purchase of Stationery				99,307	
Refunds				168	
Printing Establishment and Charges:					
Superintending Officer	1,200	Official Postage	1,354		
Establishment	19,625	Work done at Contract Rates	5,187		
Purchase of Materials and Stock	2,792	Government Publications	2,274		
Contingencies	3,489				
				35,921	
					198,991
North-Western Provinces and Oudh.					
Stationery supplied from Central Stores				18,827	
Purchase of Stationery				6,375	
Refunds				12	
Printing Establishment and Charges:					
Superintending Officers	2,485	Official Postage	1,342		
Establishment	12,877	Contingencies	2,303		
Purchase of Materials and Stock	4,014	Work done at Contract Rates	3,656		
Lithography	409				
				27,086	
					52,300
Punjab.					
Stationery supplied from Central Stores				6,422	
Purchase of Stationery				13,265	
Refunds				43	
Printing Establishment and Charges:					
Superintending Officer	480				
Establishment	8,337	Official Postage	707		
Purchase of Materials and Stock	65	Contingencies	1,311		
Lithography	3,505	Work done at Contract Rates	4,730		
				19,135	
					38,865
Madras.					
Stationery supplied from Central Stores				45,706	
Stationery Office at the Presidency				3,038	
Purchase of Stationery				19,668	
Refunds				5	
Printing Establishment and Charges:					
Superintending Officers	1,552	Lithography	1,166		
Establishment	19,389	Official Postage	2,272		
Purchase of Materials and Stock	2,477	Contingencies	2,037		
		Work done at Contract Rates	3,775		
				32,668	
					101,085
Bombay.					
Stationery supplied from Central Stores				27,142	
Stationery Office at the Presidency				2,983	
Purchase of Stationery				19,482	
Refunds				1	
Printing Establishment and Charges:					
Superintending Officers	1,261	Contingencies	3,647		
Establishment	20,320	Work done at Contract Rates	1,325		
Purchase of Materials and Stock	1,568	Official Postage	1,073		
				29,194	
					78,802
			Total in India . Rx.		445,928
Charges in England—					
Stores for India: For Bengal				23,788	
For Madras				12,150	
For Bombay				9,017	
				44,955	
Stationery, Printing, and Bookbinding for the India Office, &c.				8,580	
					53,535
Exchange on Charges in England				£ . Rx.	24,909
			Total Charges for Stationery and Printing . Rx.		524,372

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31ST March 1889.

	Net Sterling.	Exchange at average rate obtained for Bills, &c.	Credits *or Debits* in respect of contract and fixed rates.	Further Credits on account of Stores used on Revenue Account.	Net Result. Gain.	Net Result. Loss.
RAILWAY COMPANIES—CAPITAL ACCOUNT.	£	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GUARANTEED.						
Net Repayments in India:						
Bombay, Baroda and Central India Railway	104,872	48,795	9,534	42,722	3,461	...
Great Indian Peninsula Railway	252,661	117,558	22,969	123,411	28,822	...
Madras Railway	3,091	1,438	281	28,722	27,565	...
Oudh and Rohilkund Railway	*82,309*	*38,296*	...	11,876	50,172	...
South Indian Railway	72,623	33,790	3,158	40,279	9,647	...
	350,938	163,285	35,942	247,010	119,667	...
STATE.						
Net Withdrawals in India:						
Southern Mahratta Railway	396,121	*184,308*	*123,198*	...	61,110	...
Mysore Railway	212,803	*99,014*	*68,529*	...	(*a*)64,981	...
Indian Midland Railway	1,505,311	*700,396*	*297,402*	...	402,994	...
Bengal-Nagpur Railway	1,533,046	*713,300*	*340,863*	...	372,437	...
Bengal Central Railway	10,706	*4,981*	*3,092*	...	1,889	...
	3,657,987	*1,701,999*	*833,084*	...	903,411	...
	3,307,049	*1,538,714*	*797,142*	247,010	1,023,078	...
REMITTANCE ACCOUNT.						
Net Payments in England:						
Transaction with H. M.'s Imperial Government—						
Postal and Money Order Transactions	124,289	57,830	46,885	...	...	10,945
Other Transactions	*114,107*	*53,092*	*25,900*	...	27,192	...
Other Remittance Transactions:						
East Indian Railway Advances	264,370	123,007	112,633	...	...	10,374
Rajputana-Malwa Railway	117,063	54,467	51,895	...	...	2,572
Military Remittances	305,546	142,165	109,775	...	...	32,390
Other Transactions	415,786	193,458	150,922	...	...	42,536
	1,112,947	517,835	446,210	...	27,192	98,817
TOTAL	2,194,102	*1,020,879*	*350,932*	247,010	1,050,270	98,817

NET GAIN BY EXCHANGE Rx. 951,453(*a*)

N B.—The figures in italics in columns 3 and 4 represent Gain and Loss respectively.

(*a*) Includes Rx. 34,496 for Gain by Exchange on capital transactions of the Mysore Railway held under suspense during 1886-87 and 1887-88, now transferred to Revenue.

No. 44A.—ACCOUNT of MISCELLANEOUS RECEIPTS, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gain by Exchange on Transactions in India	1,457	...	...	...	...	...	...	...	782	2,239
Premium on Bills	8,838	203	3,490	12	5,726	431	606	2,174	1,278	22,758
Unclaimed Deposits	908	1,016	704	4,654	42,649	10,291	3,164	2,402	1,435	67,223
Treasure Trove	...	...	...	...	11	112	...	107	620	850
Unclaimed Bills of Exchange of more than Three Years' standing	20	6	14	10	87	12	33	21	34	237
Sale-proceeds of Durbar Presents	1,999	...	36	32	995	...	35	...	933	4,030
Sale of Old Stores and Materials	250	86	43	87	3,933	429	634	270	341	6,073
Sale of Land and Houses, &c.	...	568	5	...	168	2,267	...	75	10	3,093
Government Audit Fees	1,520	...	...	127	2,420	...	...	840	558	5,465
Contributions	63	637	600	...	...	11,855	...	8,956	7,361	29,472
Rents	683	4,579	11,397	1,445	2,147	14,512	4,147	31,124	1,135	71,169
Rates and Taxes	...	880	...	...	...	...	...	...	...	880
Miscellaneous Fees, Fines, and Forfeitures	1,226	211	70	124	26,074	76	100	3,450	1,207	32,538
Recovery of Insurance and other charges on English Stores	44	...	102	124	9,311	168	1,482	514	5,053	16,798
Revenue from Berbera and Bhular	...	...	...	...	...	...	...	...	13,816	13,816
Revenue from Zaila	...	...	...	...	...	...	...	...	7,164	7,164
Extraordinary Items	85	...	...	...	...	2,156	...	...	8,740	10,981
Miscellaneous	5,843	549	2,061	762	27,136	2,706	3,754	19,108	3,911	65,830
Tolls on Khyber Roads	...	...	...	...	...	...	5,650	...	...	5,650
Upper Burma Receipts	...	...	9,991	...	...	...	...	...	...	9,991
TOTAL RECEIPTS IN INDIA . Rx	22,936	8,735	28,513	7,377	120,657	45,015	19,605	69,041	54,378	376,257
RECEIPTS IN ENGLAND:										
Receipts as in Home Accounts . £										4,193
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.										1,951
TOTAL MISCELLANEOUS RECEIPTS . Rx.										382,401

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ALLOWANCES, REWARDS, &c.:										
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	...	67	98	45	275	183	177	62	106	1,013
Rewards for Proficiency in Oriental Languages, &c.	267	110	1,062	400	1,310	...	337	470	1,044	5,000
REMITTANCE CHARGES:										
Charges for Remittance of Treasure	11,141	304	1,199	621	2,794	3,701	2,528	3,381	2,668	28,337
Loss on Specie Remittances	4	...	...	...	...	...	...	...	...	4
Discount on Supply Bills	63	...	...	...	...	...	...	...	1	64
Loss by Exchange on Local Transactions	897	...	...	...	...	...	...	...	59	956
BOOKS AND PERIODICALS:										
Subscription to Periodicals, &c.	111	...	...	...	56	36	...	91	1,445	1,739
Cost of Books and Publications	58	1	25	3	501	2,189	197	1,233	508	4,715
CHARITY:										
Donations for Charitable Purposes	665	278	142	91	9,900	4,920	255	6,174	5,021	27,446
Charges on account of European Vagrants	12	2	26	1	361	343	145	242	913	2,045
MISCELLANEOUS:										
Rewards for Destruction of Wild Animals	78	2,109	732	881	1,749	1,544	1,933	4,820	1,559	15,405
Petty, Provincial, and Local Establishments	1,351	2,259	3,789	3,567	3,567	4,440	4,338	62,581	2,383	88,275
Special Commissions of Enquiry	3,604	...	...	...	2,261	389	109	1,036	25,836	33,235
Victualling Forts	...	...	...	...	...	...	336	...	...	336
Irrecoverable Temporary Loans, written off	...	...	14	100	495	222	...	...	128	959
Charges for searching for Hidden Treasure	...	...	2	...	19	...	...	7	...	28
Contributions	...	...	...	...	...	...	...	680	451	1,131
Rents, Rates, and Taxes	1,377	5	992	256	1,932	...	...	378	5,311	10,251
Petty Construction and Repairs	...	2	...	118	...	...	...	...	...	120
Extraordinary Items	...	...	...	...	...	...	...	...	2,860	2,860
Miscellaneous and Unforeseen Charges	847	115	1,420	103	4,397	1,310	959	1,240	4,569	14,960
Miscellaneous Refunds	2,400	233	...	12	1,032	438	811	536	1,317	6,779
UPPER BURMA CHARGES	...	...	85,894	...	...	...	...	...	...	85,894
TOTAL CHARGES IN INDIA . Rx.	22,875	5,485	95,395	6,198	30,649	19,715	12,125	82,931	56,179	331,552
CHARGES IN ENGLAND:										
Charges as in Home Accounts . £										35,184
EXCHANGE ON CHARGES IN ENGLAND . Rx.										16,370
TOTAL MISCELLANEOUS CHARGES . Rx.										383,106

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section F.—Famine Relief and Insurance.

Expenditure *Rx.*78,336.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Net Charges	108	...	...	7,799
Construction of Protective Railways.	46	Capital Expenditure	108	...	...	...
Construction of Protective Irrigation Works.	47	Capital Expenditure	109	...	...	70,537
	47A	Detailed account of Ordinary Capital Expenditure to 31st March 1889 .	110	902,026	...	...
	47B	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1889	110	4,325,469	...	...
				Total .	...	78,336

No. 45.—ACCOUNT of FAMINE RELIEF, for the Year ended 31st March 1889.

	Bengal.	Madras.	TOTAL.
DIRECT CHARGES TO REVENUE.	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments, and Office Contingencies	143	76	219
Charitable Relief	3,277	78	3,355
Relief Works	4,090	...	4,090
Irrecoverable Famine Advances written off	...	109	109
Miscellaneous	30	3	33
TOTAL	7,540	266	7,806
RECEIPTS.			
Miscellaneous	...	7	7
NET FAMINE CHARGES IN INDIA	7,540	259	7,799

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS, for the Year ended 31st March 1889.

	Outlay during 1888-89.	Outlay to end of 1888-89.
EXPENDITURE ON PROTECTIVE RAILWAYS.	*Rx.*	*Rx.*
INDIA—GENERAL AND POLITICAL.		
Capital Outlay	*Nil*	2,933,979

NOTE.—Detail by railways of this sum cannot be given, as the grant for railways from this source has not been allotted to individual lines. Details of construction expenditure on lines are exhibited in Account No. 70, page 188, in which this expenditure is incorporated and deducted at foot.

No. 47.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to and of, the year 1888-89.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Suspense.	Deduct— Less Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years, but charged to work in current year, in excess of payments on the same account.	Net Total	Works.	Maintenance.	Establishment.	Tools and Plant.	Suspense.	Loss by Exchange.	Total.	Less Receipts on Capital Account.	Net Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal.																
Orissa Coast Canal (a)	...	...	...	...	...	...	...	70,069	...	16,112	419	...	...	86,600	...	86,600
N.-W. P. and Oudh.																
Betwa Canal	2,974	609	—238	...	49	17	3,279	297,960	...	84,569	9,454	1,424	21	393,428	851	392,577
Punjab.																
Swat River Canal	3,925	881	79	...	...	208	4,677	260,940	...	66,135	10,231	1,181	...	338,487	559	337,928
Madras.																
Buckingham Canal	22,599	4,803	—375	...	...	...	27,027	539,252	...	129,872	14,087	...	...	683,211	8	683,203
Rushikulya Canal	21,290	4,035	755	...	8	...	26,072	81,056	...	14,743	10,419	...	341	106,559	10	106,549
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	610	...	8,086	336	...	...	9,032	...	9,032
Surveys	...	...	...	...	...	...	...									
	43,889	8,838	380	...	8	...	53,099	620,918	...	152,701	24,842	...	341	798,802	18	798,784
Bombay.																
Nira Canal	29,001	7,007	174	...	99	...	36,083	343,134	...	78,080	11,082	...	...	432,296	694	431,602
Mushwad Tank	312	60	—25	...	...	...	347	156,167	...	33,912	6,416	...	...	196,495	147	196,348
Gokak Canal, First Section	5	1	...	...	...	...	6	32,481	...	7,028	591	...	...	40,100	5	40,095
Chankapur Tank	63	15	...	..	4	...	74	3,717	...	1,746	726	...	...	6,189	8	6,181
Maladevi Tank	...	...	...	...	1	...	—1	2,097	...	1,160	145	..	...	3,402	1	3,401
	20,381	7,083	149	...	104	...	36,509	537,596	...	121,926	18,960	...	...	678,482	855	677,627
Total	80,169	17,411	370	...	161	225	97,564	1,787,483	...	441,443	63,906	2,605	362	2,295,799	2,283	2,293,516
Deduct—Outlay incurred from Ordinary Minor Works, Capital	22,599	4,803	—375	...	...	...	27,027	665,144	...	203,918	29,814	3,535	...	902,411	385	(b)902,026
Net Total — India	57,570	12,608	745	...	161	225	70,537	1,122,339	...	237,525	34,092	—930	362	1,393,388	1,898	1,391,458
Net Total — England	..	...	...	...	...	...	...									26
Net Total — Exchange	...	...	...	...	...	...	...									6

(a) Construction of this canal is being carried out from Ordinary Provincial Funds; the expenditure recorded here is a Grant-in-Aid sanctioned by the Imperial Government from the Productive Grant.
(b) Details of this sum by Provinces and Canals are given overleaf.

No. 47A.—DETAILED ACCOUNT of ORDINARY CAPITAL EXPENDITURE ON IRRIGATION WORKS to 31st March 1889, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	96,685	28,877	4,933	3,535	134,030	*162*	133,868
Madras.							
Buckingham Canal	473,784	128,805	14,011	...	616,600	*8*	616,592
Bombay.							
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Nira Canal	53,450	21,361	6,192	...	81,003	*127*	80,876
Mushwad Tank	29,467	5,423	2,880	...	37,770	*83*	37,687
Gokak Canal (First Section)	7,539	2,168	633	...	10,340	*5*	10,335
Maladevi Tank	385	938	10	...	1,333	...	1,333
	92,522	31,130	10,226	...	133,878	*215*	133,663
GRAND TOTAL	665,144	203,918	29,814	3,535	902,411	*385*	902,026

No. 47B.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	In India.	In England.	TOTAL.	In India.	In England.	Exchange.	TOTAL.	In India.	In England.	Exchange.	TOTAL.
For 1881-82	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
„ 1882-83	—133,129	...	—133,129	263,443	...	...	263,443	130,314	...	...	130,314
„ 1883-84	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
„ 1884-85	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
„ 1885-86	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
„ 1886-87	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
„ 1887-88	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
„ 1888-89	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
TOTAL	2,933,979	...	2,933,979	1,391,458	26	6	1,391,490	4,325,437	26	6	4,325,469

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.*22,401.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
					Rx.	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	112	...	...	22,401
			Total .		...	22,401

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1888-89.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1888-89.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1888-89.	REMARKS.
	Rx.	*Rx.*	*Rx.*	
PROVINCIAL.				Details of construction expenditure on lines are exhibited in Account No. 70, pages 188 and 189, in which the expenditure is incorporated and deducted at foot.
Assam.				
Jorhat	3,491	69,083	72,574	
Cherra-Companygunge	1,620	74,534	76,154	
Bengal.				
Kaunia-Dhurla	—1,080	96,228	95,148	
N.-W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	18,370	371,002	389,372	
TOTAL	22,401	610,847	633,248	

SUMMARY of EXPENDITURE during the Year.

	India.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India	...	5,111	—1,080	18,370	...	...	22,401
England	...	...	...	...	...	...	...
Exchange							
TOTAL	...	5,111	—1,080	18,370	...	...	22,401

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section H.—Railway Revenue Account.

Revenue *Rx.* 15,520,696. Expenditure *Rx.* 17,754,088.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
State Railways . .	49	Gross Earnings and Working Expenses .	114	....	11,827,120	6,059,256*
	50	Interest on Debt	116	...	...	3,598,866
		" " India	116	2,673,083		
		" " England, E. I. Railway .	118	567,733		
		" " " E. B. Railway .	118	51,106		
		" " North-Western (S. P. & D. Railway) . . .	119	248,226		
		" " Oude and Rohilkund Railway	119	58,718		
		Annuities in purchase of Railways . .	118 & 119	...	...	2,474,215
	50A	East Indian	118	1,707,650	...	...
	50B	Eastern Bengal	118	176,910	...	...
	50C	North-Western (Scinde, Punjab and Delhi)	119	589,655	...	...
	50D	Oude and Rohilkund	119	...	...	...
	51	Interest on Capital deposited by Companies .	119	...	...	949,399
Guaranteed Companies	49	Net Traffic Receipts	116	...	3,650,808	...
	50	Surplus Profits, Land and Supervision .	116	...	...	614,540
	50	Interest	116	...	...	3,959,107
	52	Detailed Account of Charges for Land and Supervision	120	44,345	...	...
	53	Total amount advanced for Guaranteed Interest	121	...	...	...
Subsidised Companies	54	Repayment of Advances of Interest . .	121	...	42,768	...
	54A	Land and Subsidy	121	...	...	28,071
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	122	...	...	70,634
				Total .	15,520,696	17,754,088

* Includes Rx. 236,671 on account of payment of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Southern Mahratta and Mysore Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

Provinces and Railways.	No. of Items.	Capital Outlay to 31st March 1889.	Gross Earnings. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	Total.
		Rx.	Rx.	Rx.	Rx.	Rx.
Guaranteed Railways.						
Great Indian Peninsula	1	27,294,622	857,330	3,290,526	69,292	4,208,148
Bombay, Baroda and Central India	2	9,495,315	412,565	860,802	27,229	1,300,596
Madras	3	11,584,493	363,590	467,910	30,215	861,715
South Indian	4	4,906,681	290,576	248,855	11,839	551,270
Oude and Rohilkund	5	9,268,311	238,408	233,686	9,592	481,686
Total			2,162,469	5,101,779	139,167	7,403,415
State Railways.						
India—General.						
East Indian Railway	6	(a)32,799,684	1,442,363	2,952,517	76,239	4,471,119*
Rajputana-Malwa System, including Rewari-Ferozepore and Holkar	7	13,008,972	578,534	1,310,820	14,479	1,903,833
Sindia	8	...	17,640	15,657	3,783	37,080
Bhopal	9	131,057	...	...	5,512	5,512
			2,038 537	4,278,994	100,013	6,417,544
Central Provinces.						
Bengal-Nagpore Railway	10	(d) 5,864,938	30,978	143,523	—10,984	163,517
Wardha Coal	11	708,324	4,206	19,241	64,995	88,442
Umaria Colliery	12	82,939	...	...	17,822	17,822
			35,184	162,764	71,833	269,781
Burma.						
Burma	13	2,976,215	192,492	150,882	—29,132	314,242
Tounghoo-Mandalay	14	2,039,505	...	...	31,900	31,900
			192,492	150,882	2,768	346,142
Assam.						
Jorhat	15	72,574	862	5,097	5	5,964
Cherra-Companygunge	16	76,154	185	605	—170	620
			1,047	5,702	—165	6,584
Bengal.						
Eastern Bengal	17	(b)9,364,535	342,900	630,450	97,240	1,070,590
Bengal Central Railway †	18	(d) 930.407	49 444	23,134	811	72,389
Patna-Gya	19	432,646	36,679	13,535	—319	49,895
Tirhoot	20	2,103,413	76,315	71,498	23,041	170,854
Nalhati	21	35,117	6,333	3,667	450	10,459
			511,671	741,284	121,232	1,374,187
North-Western Provinces and Oudh.						
Oude and Rohilkund	22	10,299,967	78,310	92,959	3,519	174,788
Indian Midland Railway	23	(d) 7,325,919	33,801	74,218	135	108,154
Lucknow-Sitapur-Seramau	24	389,372	14,642	10,412	374	25,428
Ghazipore-Dildarnagar	25	70,622	2 549	1,914	140	4,603
Bareilly-Philibhit	26	152,086	3,791	4,730	829	9,350
Benares Branch	27	(f)	...	...	700	700
			133,093	184,233	5,697	323,023
Punjab.						
North-Western	28	(c)30,613,335	850,230	1,662,576	60,384	2,573,190
Amritsar-Pathankot	29	560,214	...	...	8,738	(e) 8,738
			850,230	1,662,576	69,122	2,581,928
Madras.						
Mysore Railway	30	(d)1,325,665	32,826	25,496	692	59,014
Villupuram-Guntakul (Nellore Branch)	31	636,675	17,115	6,157	294	23,566
			49,941	31,653	986	82,580
Bombay.						
Dhond and Manmad	32	1,097,912	...	...	25,544	25,544
Southern Mahratta	33	(d) 7,590,932.	159,670	221,450	18,687	399,807
			159,670	221,450	44,231	425,351
Total State Railways, including the East Indian and Eastern Bengal			3,971,865	7,439,538	415,717	11,827,120

* Includes £230 on account of Rent of premises in England occupied by the East Indian Railway Company, and Rx. 107, Exchange thereon.
† Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(a) The actual Capital cost of the East Indian Railway is as follows:

	Rx.
By Company before purchase	30,650,090
" Government before purchase	264,527
" Government after purchase	1,885,157
	32,799,684

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of debenture stock or purchase of annuities.

(c) The actual cost of the North-Western Railway is as follows:

	Rx.
By Company before purchase on S. P. & D. Ry.	11,075,320
" Government before purchase do.	287,047
" Government before and after purchase on the combined undertaking	19,250,968
	30,613,335

This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of annuities.

(e) Rupee figures.
(f) Included in Oude and Rohilkund Capital.

EXPENSES of RAILWAYS in INDIA during the year 1888-89.

Working Expenses.						Net Receipts.	Percentage on Capital Outlay.	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous.	Total.			
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
489,459	794,745	221,368	282,687	210,773	1,999,032	2,209,116	8·09	1
170,731	188,075	57,998	79,546	63,290	559,640	740,956	7·80	2
138,305	161,764	62,990	80,652	54,965	498,676	363,039	3·13	3
162,454	112,193	26,308	43,721	37,341	382,017	169,253	3·45	4
76,670	84,670	21,556	48,593	81,753	313,242	168,444	1·83	5
1,037,619	1,341,447	390,220	535,199	448,122	3,752,607	3,650,808		
529,785	373,665	112,772	292,878	214,632	1,523,732	2,947,387	8·99	6
183,714	380,857	68,711	145,149	126,603	905,034	998,799	7·68	7
4,290	3,109	916	2,446	6,942	17,703	19,377	(g) ·21	8
...	...	...	...	4,977	4,977	535	·41	9
717,789	757,631	182,399	440,473	353,154	2,451,446	3,966,098		
22,864	48,918	11,613	18,841	24,822	127,058	36,459	·62	10
4,524	4,935	2,232	2,401	47,231	61,323	27,119	3·83	11
...	...	...	...	20,363	20,363	—2,541	—3·06	12
27,388	53,853	13,845	21,242	92,416	208,744	61,037		
73,088	64,831	12,493	48,906	—9,442	189,876	124,366	4·18	13
...	...	...	...	32,544	32,544	—644	—·03	14
73,088	64,831	12,493	48,906	23,102	222,420	123,722		
1,545	1,631	289	1,329	913	5,707	257	·35	15
277	541	111	639	548	2,116	—1,496	—1·96	16
1,822	2,172	400	1,968	1,461	7,823	—1,239		
112,215	109,077	49,799	110,078	108,937	490,106	580,484	6·19	17
12,052	10,733	5,139	10,747	12,476	51,147	21,242	2·28	18
5,679	4,192	1,247	3,325	9,343	23,786	26,109	6·03	19
15,657	22,603	6,401	20,862	30,731	96,254	74,600	3·54	20
3,257	1,596	838	1,145	1,705	8,541	1,918	5·46	21
148,860	148,201	63,424	146,157	163,192	669,834	704,353		
17,864	29,014	6,747	15,466	—14,533	54,558	120,230	1·17	22
18,644	24,937	4,535	13,238	8,158	69,512	38,642	·53	23
...	...	...	...	18,153	18,153	7,275	1·86	24
536	385	113	302	859	2,195	2,408	3·41	25
1,161	1,340	264	1,486	2,341	6,592	2,758	1·81	26
...	...	...	...	79	79	621	...	27
38,205	55,676	11,659	30,492	15,057	151,089	171,034		
503,792	632,440	180,177	231,397	194,720	1,742,526	830,664	2·71	28
...	...	...	...	..	...	8,738	1·56	29
503,792	632,440	180,177	231,397	194,720	1,742,526	830,402		
20,056	10,084	1,800	5,481	6,887	44,308	14,706	1·11	30
10,089	8,202	1,816	3,242	3,711	27,060	—3,494	—·55	31
30,145	18,286	3,616	8,723	10,598	71,368	11,212		
...	...	...	...	...	...	25,544	2·33	32
91,743	92,845	12,923	46,419	53,405	297,335	102,472	1·35	33
91,743	92,845	12,923	46,419	53,405	297,335	128,016		
1,632,832	1,825,935	480,936	975,777	907,105	5,822,585	6,004,535		

(b) The actual Capital cost of the Eastern Bengal Railway is as follows:

	Rx.
By Company before purchase	3,279,138
" Government before purchase	42,448
" Government after purchase	866,175
" Capital outlay, Calcutta and South-Eastern Railway	936,475
" " " Porada Section, Northern Bengal Ry.	156,000
" " " Northern Bengal	2,298,082
" " " Dacca	658,868
" " " Kaunia-Dharla	95,148
" " " Assam-Behar Section	1,032,201
	9,364,535

This excludes the premiums in the commuted value of Capital Stock, or the premium issued in excess in the discharge of debenture stock or purchase of annuities.

(e) Net Receipts.
(g) Percentage on capital transferred at the close of the year to Indian Midland Railway Company.

No. 50.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Net Receipts.	Gross Earnings.	CHARGED Working Expenses.	Interest and India.
		Rx.	Rx.	Rx.	Rx.
GUARANTEED RAILWAYS.					
Great Indian Peninsula	1	2,209,116	4,208,148	1,999,032	3,348
Bombay, Baroda and Central India	2	740,956	1,300,596	559,640	2,328
Madras	3	363,039	861,715	408,676	...
South Indian	4	169,253	551,270	382,017	479
Oude and Rohilkund	5	168,444	481,686	313,242	516
		3,650,808	7,403,415	3,752,607	6,671
STATE RAILWAYS.					
India—General.					
East Indian	6	2,947,387	4,471,119	1,523,732	229,790
Rajputana-Malwa System	7	998,799	1,903,833	905,034	524,336
Sindia	8	19,377	37,080	17,703	36,839
Bhopal	9	535	5,512	4,977	5,242
Store-keeper for State Railways	10	...	...	...	1,071
Expenditure in England for Stores purchased and remaining unappropriated	11	...	...	...	2,548
		3,966,098	6,417,544	2,451,446	799,826
Central Provinces.					
Bengal-Nagpore	12	36,459	163,517	127,058	10,415
Wardha Coal	13	27,119	88,442	61,323	28,391
Umaria Colliery	14	—2,541	17,822	20,363	3,143
Bilaspore-Etawah	15	...	...	...	301
" " Katni-Umaria Section	16	...	...	...	...
		61,037	269,781	208,744	(a)31,835
Burma.					
Burma	17	124,366	314,242	189,876	117,355
Tounghoo-Mandalay	18	—644	31,900	32,544	66,440
		123,722	346,142	222,420	183,795
Assam.					
Jorhat	19	257	5,964	5,707	2,833
Cherra-Companygunge	20	—1,496	620	2,116	3,014
		—1,239	6,584	7,823	5,847
Bengal.					
Eastern Bengal	21	580,484	1,070,590	490,106	(c)269,114
Bengal Central *	22	21,242	72,389	51,147	...
Patna-Gya	23	26,109	49,805	23,786	17,182
Tirhoot	24	74,600	170,854	96,254	82,233
Nalhati	25	1,918	10,459	8,541	1,390
Ranaghat-Bhagwangola	26	...	...	...	1,209
		704,353	1,374,187	669,834	371,128
North-Western Provinces and Oudh.					
Oude and Rohilkund	27	120,230	174,788	54,558	—722
Indian Midland	28	38,642	108,154	60,512	...
Lucknow-Sitapore-Seramau	29	7,275	25,428	18,153	15,207
Ghazipore-Dildarnagar	30	2,408	4,603	2,195	2,818
Bareilly-Pilibhit	31	2,758	9,350	6,592	6,081
Benares Branch	32	621	700	79	...
		171,934	323,023	151,089	23,384
Punjab.					
North-Western	33	830,664	2,573,190	1,742,526	781,981
Amritsar-Pathankot	34	8,738	8,738	...	22,399
Sind-Pishin, Chaman Extension	35	...	...	...	16,634
" Main Line	36	...	...	...	186,558
" Petroleum Works	37	...	...	...	162
Sind-Sagar, Western Section	38	...	...	...	80,973
Chenab Bridge (Ramuwalla)	39	...	...	...	4,439
Bolan High Level Line	40	...	...	...	4,919
Kandahar Reserve	41	...	...	...	13,031
Jummoo-Kashmir	42	...	...	...	257
		839,402	2,581,928	1,742,526	1,111,353
Madras.					
Mysore	43	14,706	59,014	44,308	(b) ...
Bellary-Kistna	44	...	...	...	66,189
Hindupur Extension Survey	45	...	...	...	152
Villupuram-Guntakul	46	...	...	...	2,994
" " Nellore Branch	47	—3,494	23,566	27,060	25,265
Bezvada Extension	48	...	...	...	4,360
Vizagapatam-Raipore	49	...	...	...	980
		11,212	82,580	71,308	99,940
Bombay.					
Dhond and Manmad	50	25,544	25,544	...	43,867
Southern Mahratta	51	...	...	...	2,108
Southern Mahratta (Subsidised)	52	102,472	399,807	297,335	24
		128,016	425,351	297,335	(a) 45,975
TOTAL STATE RAILWAYS, INCLUDING THE EAST INDIAN AND EASTERN BENGAL		6,004,535	11,827,120	5,822,585	(a)2,673,083

* Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

(a) Excludes Interest of the Bengal-Nagpore; Bengal Central, Southern

(b) Interest charges for the Mysore Railway are included in the amount

(c) Consists of interest charges of the —

	Rx.
Eastern Bengal	111,097
Northern Bengal	91,193
Dacca	26,216
Kaunia-Dhurla	3,828
Assam-Behar	36,780
	269,114

GOVERNMENT in respect of RAILWAYS during the year 1888-89.

UNDER EXPENDITURE HEADS.						NET LOSS OR GAIN TO GOVERNMENT.		
Annuities.		Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	Gain.	Loss.	No. of Items.
England.	Exchange.							
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,181,826	549,883	443,270	8,264	15,452	4,201,075	7,073	...	1
411,578	191,500	126,925	3,691	5,142	1,300,804	...	208	2
522,393	243,060	...	645	2,218	1,266,992	...	405,277	3
213,145	99,173	...	195	1,751	696,760	...	145,490	4
368,446	171,432	...	3,643	3,344	860,623	...	378,937	5
2,697,388	1,255,048	570,195	16,438	27,907	8,326,254	...	922,839	
1,552,863	722,520	166,215	...	...	4,195,120	275,999	...	6
...	...	65,390	...	...	1,494,760	409,073	...	7
...	...	...	...	...	54,542		17,462	8
...	...	...	...	...	10,219	...	4,707	9
...	...	...	...	...	1,071	...	1,071	10
...	...	...	...	...	2,548	...	2,548	11
1,552,863	722,520	231,605	...	...	5,758,260	659,284	...	
161,293	75,047	...	...	...	127,058	36,459	...	12
...	...	...	...	...	89,714	...	1,272	13
...	...	...	...	...	23,506	...	5,684	14
...	...	...	...	...	301	...	301	15
...	...	...	...	...	...	...	...	16
(a) ...	(a) ...	...	...	...	(a) 240,579	29,202	...	
...	...	...	...	...	307,231	7,011	...	17
...	...	...	...	...	98,984	...	67,984	18
...	...	...	...	...	406,215	...	60,073	
...	...	...	...	...	8,540	...	2,576	19
...	...	...	...	...	5,130	...	4,510	20
...	...	...	...	...	13,670	...	7,086	
155,612	72,404	...	...	...	987,256	83,354	...	21
35,625	16,576	...	...	...	51,147	21,242	...	22
...	...	...	...	...	40,968	8,927	...	23
...	...	...	...	...	178,487	...	7,633	24
...	...	...	...	...	9,931	528	...	25
...	...	...	...	...	1,209	...	1,209	26
(a) 155,612	(a) 72,404	...	...	...	(a) 1,268,978	105,209	...	
40,073	18,645	...	...	...	112,554	62,234	...	27
170,293	79,235	...	...	...	69,512	38,642	...	28
...	...	...	...	...	33,360	...	7,932	29
...	...	...	...	...	5,013	...	410	30
...	...	...	...	...	12,673	...	3,323	31
...	...	...	...	...	79	621	...	32
(a) 40,073	(a) 18,645	...	...	...	(a) 233,191	89,832	...	
571,822	266,059	...	...	...	3,362,388	...	789,198	33
...	...	...	...	...	22,399	...	13,661	34
...	...	...	...	...	16,634	...	16,634	35
...	...	...	...	...	186,558	...	186,558	36
...	...	...	...	...	162	...	162	37
...	...	...	...	...	80,973	...	80,973	38
...	...	...	...	...	4,439	...	4,439	39
...	...	...	...	...	4,919	...	4,919	40
...	...	...	...	...	13,031	...	13,031	41
...	...	...	...	...	257	...	257	42
571,822	266,059	...	...	...	3,691,760	...	1,109,832	
...	...	3,436	...	...	47,744	11,270	...	43
...	...	...	...	...	66,189	...	66,189	44
...	...	...	...	...	152	...	152	45
...	...	...	...	...	2,994	...	2,994	46
...	...	...	...	...	52,325	...	28,759	47
...	...	...	...	...	4,360	...	4,360	48
...	...	...	...	...	980	...	980	49
...	...	3,436		...	174,744	...	92,164	
...	...	...	...	...	43,867	...	18,323	50
...	...	...	...	...	2,108	...	2,108	51
267,271	124,356	1,630	...	...	298,965	100,842	...	52
(a) ...	(a) ...	1,630	...	...	(a) 344,940	80,411	...	
(a) 2,320,370	(a) 1,079,628	236,671	...	...	(a) 12,132,337	...	305,217	

Maharatta, and Indian Midland Railways shown in Account No. 51.
for interest shown against the Southern Mahratta (Subsidised) Railway.

No. 50A.—DETAILED STATEMENT of CHARGES, for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1888-89, of the

EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on East Indian Railway Debenture Stock	...	64,599	30,057	94,656
Interest on India 4 per cent. Stock issued in redemption of portion of East Indian Railway Annuity	...	179,871	83,690	263,561
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of East Indian Railway Annuity	223	...	...	223
Interest on India 3½ per cent. Stock issued in redemption of East Indian Railway Annuity and Debenture Stock	...	135,551	63,070	198,621
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	3,460	10,895
Interest at 4½ per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts to end of last year, *plus* half the outlay of the year	229,567	...	...	229,567
	229,790	387,456	180,277	797,523
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	849,195	395,115	1,244,310
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51	...	52,838	24,585	77,423
Contribution towards management	...	1,374	639	2,013
Interest in lieu of deferred Annuity	...	262,000	121,904	383,904
	...	1,165,407	542,243	1,707,650
TOTAL	229,790	1,552,863	722,520	2,505,173

No. 50B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1888-89, of the

EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on E. B. Railway Debenture and Debenture Stock	...	13,946	6,489	20,435
Interest on India 4 per cent. Stock issued in redemption of portion of Annuity	...	—155	—72	—227
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21,066	9,802	30,868
Interest on India 3 per cent. Stock issued in redemption of Annuity and Debenture Stock	...	21	9	30
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts to end of last year, *plus* half the outlay of the year	111,097	...	...	111,097
	111,097	34,878	16,228	162,203
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	54,369	171,218
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	3,756	1,747	5,503
Contribution towards management	...	129	60	189
	...	120,734	56,176	176,910
TOTAL	111,097	155,612	72,404	339,113

No. 50C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1888-89, of the NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	*Rx.*	£	*Rx.*	*Rx.*
Interest on India 4 per cent. Stock issued in redemption of portion of Annuity and outstanding	...	—1,015	—472	—1,487
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity	...	170,420	79,293	249,713
Interest at 4 per cent. on Capital and Capital Advance Accounts and Stores and Stores Advance Accounts, to end of last year, *plus* half the outlay of the year	781,981	...	...	781,981
	781,981	169,405	78,821	1,030,207
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,353	172,784	544,137
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	30,747	14,306	45,053
Contribution towards management	...	317	148	465
	...	402,417	187,238	589,655
TOTAL	781,981	571,822	266,059	1,619,862

No. 50D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the year 1888-89, of the OUDE AND ROHILKUND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
	Rx.	£	*Rx.*	*Rx.*
INTEREST ON DEBT.				
Interest on 3½ per cent. Stock issued in redemption of Oudh and Rohilkund Railway Debenture Stock	...	—14	—6	—20
Interest on 3 per cent Stock issued in redemption of Oudh and Rohilkund Debentures	...	38,395	17,864	56,259
Discount, Sinking Fund, in redemption of Debt incurred in excess of money raised	...	1,692	787	2,479
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account on half outlay of year	—722	...	...	—722
	—722	40,073	18,645	57,996

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by the SUBSIDISED RAILWAY COMPANIES, debited to IMPERIAL FUNDS, during the year 1888-89.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
Central Provinces.	*Rx.*	£	*Rx.*	*Rx.*
Bengal-Nagpore	19,415	161,293	75,047	255,755
Bengal.				
Bengal Central	...	35,625	16,576	52,201
North-Western Provinces and Oudh.				
Indian Midland	...	170,293	79,235	249,528
Bombay.				
Southern Mahratta	288	267,271	124,356	391,915
TOTAL	19,703	634,482	295,214	949,399

No. 52.—DETAILED ACCOUNT of the CHARGES for LAND and SUPERVISION of WORKS of GUARANTEED ENTERPRISE, for the Year 1888-89.

	Amount.	Total.
LAND.		
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS:—	*Rx.*	*Rx.*
Central Provinces:		
Great Indian Peninsula Railway	15	15
North-Western Provinces and Oudh—		
Oude and Rohilkund Railway	4,268	4,268
Madras—		
Madras Railway	802	
South Indian Railway	197	999
Bombay—		
Great Indian Peninsula Railway	8,249	
Bombay, Baroda and Central India Railway	3,691	11,940
		17,222
Deduct—Sale-proceeds of Land, the original cost of which was treated as Charge under Compensation for Land for Guaranteed Railways:		
North-Western Provinces and Oudh:		
Oude and Rohilkund Railway	*625*	
Madras:		
Madras Railway	*157*	
South Indian Railway	*2*	
		784
TOTAL LAND		16,438
ESTABLISHMENT.		
Director General of Railways, Secretary to Government and Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
India	14,440	
Central Provinces	6,626	
North-Western Provinces and Oudh	5,991	
Bengal	9,041	
Madras	8,046	
Bombay	11,126	55,270
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:		
Central Provinces	2,677	
North-Western Provinces and Oudh	1,065	
Bengal	2,883	
Madras	3,816	
Bombay	9,458	19,899
		75,169
Deduct—Amount of Supervision and Control Establishment for the Year 1888-89 written back, charged to the account of:		
East Indian Railway	*10,000*	
Rajputana-Malwa	*11,290*	
Cawnpore-Achnera	*4,554*	
Bengal-Nagpore	*4,882*	
Bengal-Central	*1,002*	
Indian Midland	*4,834*	
Mysore	*2,369*	
Bellary-Kistna	*2,212*	
South Mahratta	*6,119*	47,262
TOTAL ESTABLISHMENT		27,907
GRAND TOTAL		44,345

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAYS and other COMPANIES to 31st March 1889, the NET REVENUE of the several COMPANIES to the 31st of December 1888, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1889.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1888, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	Rx.	Rx.	Rx.	Rx.
Bombay, Baroda, and Central India Railway	10,046,889	65,723	10,112,612	7,640,202	2,472,410
Great Indian Peninsula Railway	28,701,411	444,390	29,145,801	24,334,119	4,811,682
Madras Railway	13,899,354	1,253	13,900,607	6,347,751	7,552,856
Oude and Rohilkund Railway	5,374,732	65,701	5,440,433	3,049,785	2,390,648
South Indian Railway	4,061,061	8,405	4,069,466	2,098,808	1,970,658
TOTAL	62,083,447	585,472	62,668,919	43,470,665	19,198,254

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST), credited to IMPERIAL FUNDS, during the year 1888-89.

IN INDIA.	IMPERIAL.	
Madras.	Rx.	Rx.
Recovery of NET LOSS on the Mysore Railway, after paying interest borne by H. H. the Maharaja of Mysore:		
Mysore Railway	42,768	
		42,768
TOTAL		42,768

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND AND SUBSIDY), debited to IMPERIAL and PROVINCIAL FUNDS, during the year 1888-89.

IN INDIA.	IMPERIAL.	PROVINCIAL.	TOTAL.
Bengal.	Rx.	Rx.	Rx.
Land:			
Compensation for land taken up by—			
Bengal Central	7	...	
Bengal and North-Western	13,625	...	
Tarkessur	...	1	
Deoghur	...	—37	
	13,632	—36	
			13,596
N.-W. Provinces and Oudh.			
Subsidy to Rohilkund-Kumaon Railway Company	...	4,000	
			4,000
Assam.			
Subsidy to the Assam Railway and Trading Company	...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company	...	475	
			10,475
TOTAL	13,632	14,439	28,071

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, during the year 1888-89.

MISCELLANEOUS CHARGES AND RAILWAY SURVEYS.	Rx.	Rx.	Rx.
IMPERIAL.			
India—General.			
Surplus Establishment and Miscellaneous Charges	14,930		
Director General's Establishment	14,439		
Port Store-keeper's and Stock Verifier's Establishment	4,465		
Plant	—370		
Great Western of India Survey	2,857		
		36,321	
Central Provinces.			
Rajnandgaon-Warangal	571		
		571	
Burma.			
Mu Valley	4,356		
		4,356	
Bengal.			
Western Bengal Survey	4,006		
Rungpur-Dhubri	170		
Chittagong-Chandpur-Comilla Survey	372		
Mogul Serai-Howrah Survey	671		
		5,219	
Punjab.			
Peshawar-Jumrood Survey	195		
Khuttan-Baber-Kutch Survey	—194		
Kuch-Quetta Survey	182		
Bunnoo Railway Survey	7,633		
Sialkot-Jummoo Survey	—519		
		7,297	
Bombay.			
Aden Survey	634	634	
		TOTAL IMPERIAL	54,398
PROVINCIAL.			
Bengal.			
Share of Secretariat Establishment	6,824		
Western Bengal Survey	6,300		
Durbhanga-Sitamarhi Survey	907		
Sakri-Joynugger Survey	238		
		14,269	
Punjab.			
Bhatinda-Bhawalpur Survey	2,605		
		2,605	
Bombay.			
Provincial Surveys	—638		
		—638	
		TOTAL PROVINCIAL	16,236
		GRAND TOTAL . Rx.	70,634

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section J.—Irrigation.

Revenue *Rx.* 1,900,718. Expenditure *Rx.* 2,622,964.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
					Rx.	*Rx.*
Major Works	56	Direct receipts	124	...	1,061,802	...
	...	Portion of Land Revenue due to Irrigation. (See Account No. 13A)	27	...	671,041	...
	57	Working Expenses (Abstract Account)	125	...	...	721,676
	57A	" " (Detailed Account)	126	721,676	...	...
	58	Statement of Financial Results	128	...	...	...
		Interest on Debt. (See Account No. 58)	128	...	...	1,940,717
Minor Works and Navigation	59	Gross Receipts	130	...	167,875	...
	60	Expenditure (Abstract Account)	135	...	...	860,571
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	138	126,151	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	142	194,192	...	...
				Total	1,900,718	2,622,964

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1888-89.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
Punjab.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Swat River Canal	22,298	...	14	...	1	1	349	...	47	23	20	22,753
Bári Doáb Canal	123,023	...	1,691	...	2,511	816	10,366	...	145	231	449	139,232
Chenab Canal	3,712	...	...	...	...	...	...	...	49	4	3	3,768
Lower Sohag and Para Canal	5,609	...	...	...	...	7	...	...	17	...	...	5,633
Western Jumna Canal	62,686	18,646	368	124	1,258	349	1,610	4,466	142	152	369	90,170
Sidhnai Canal	16,983	...	9	...	...	1	...	...	23	11	9	17,143
Sirhind Canal	106,727	...	666	...	920	960	4,685	1,129	421	151	219	115,878
	341,038	(a)18,646	2,748	124	4,690	2,134	17,010	5,595	844	679	1,069	394,577
Deduct—Share of Revenue of Sirhind Canal due to Native States	...	...	1	...	407	345	1,212	393	208	16	63	2,645
TOTAL	341,038	(a)18,646	2,747	124	4,283	1,789	15,798	5,202	636	663	1,006	391,932
Madras.												
Godávári Delta Project	...	...	...	...	789	401	...	9,327	26	6	104	10,653
Kistna Delta Project	...	...	...	136	261	635	...	3,169	57	...	411	4,669
Pennér Anicut Project	...	...	...	...	...	37	...	...	...	...	...	37
Cauvery Delta Project	...	...	...	...	291	332	...	...	...	...	70	693
Sriváikuntham Anicut Project	...	...	...	40	...	48	...	...	20	...	14	122
Kurnool Canal	7,256	...	...	...	...	241	...	107	70	...	112	7,786
Sangam Anicut System	...	...	...	...	...	140	...	...	...	...	2	142
Burur Tank	...	...	...	...	...	...	...	...	6	...	...	6
TOTAL	7,256	...	...	176	1,341	1,834	...	12,603	179	6	713	24,108
Bombay.												
Desert Canal	7,010	...	...	...	...	5	...	...	7	...	15	7,037
Unharwáh Canal	2	...	...	...	...	...	...	...	...	...	2	4
Begari Canal	5,049	...	...	...	...	2	...	...	...	...	46	5,097
Eastern Nara Works	99	...	...	...	...	153	...	...	...	...	1,429	1,681
Nira Canal	861	...	...	...	...	64	...	...	35	...	69	1,029
Mhasvad Tank	410	...	...	...	...	10	...	...	...	...	13	433
Gokak Canal, First Section	521	...	...	...	...	19	345	...	2	...	...	887
Hathmati Canal	486	...	...	1	...	50	...	...	...	...	8	545
Lower Panjhra River Works	1,216	...	1	...	...	20	...	...	...	...	1	1,238
Kadva River Works	633	...	...	...	...	80	...	...	1	...	...	714
Pravara River Works—Lakh Canal	114	...	1	...	...	5	...	...	...	...	...	120
Mutha Storage Lake and Canal	11,289	...	429	8,932	...	251	360	...	10	...	369	21,640
Ekruk Tank	662	...	58	288	...	290	...	...	...	...	121	1,419
Krishna Canal	2,742	...	...	22	...	219	...	...	12	...	1	2,996
TOTAL	31,094	...	489	9,243	...	1,168	705	...	67	...	2,074	44,840
N.-W. Provinces and Oudh.												
Betwa Canal	6,911	...	144	26	149	...	...	...	15	44	24	7,313
Ganges Canal	...	...	...	...	...	...	...	...	...	...	—135	—135
TOTAL	6,911	...	144	26	149	...	...	...	15	44	—111	7,178
Total Imperial	386,299	(a) 18,646	3,380	9,569	5,773	4,791	16,503	17,805	897	713	3,682	468,058

Provincial.												
Bengal.												
Orissa Project	15,136	...	4	...	146	89	...	7,791	45	...	700	24,351
Midnapore Canal	9,102	...	...	...	4	9	...	14,676	72	...	1,317	25,180
Tidal Canal	...	...	...	...	6	...	...	5,391	23	...	97	5,517
Sone Project	75,956	...	39	...	38	182	83	5,783	825	22	1,461	84,389
TOTAL	100,194	...	43	...	194	280	83	33,641	1,405	22	3,575	139,437
N.-W. Provinces and Oudh.												
Ganges Canal	182,738	17,185	146	46	6,818	...	3,316	863	68	745	1,224	213,149
Lower Ganges Canal	103,666	11,245	353	86	5,185	...	779	626	391	232	819	123,382
Agra Canal	35,111	8,150	80	...	1,977	...	86	971	24	82	141	46,622
Eastern Jumna Canal	63,810	1,291	26	...	4,922	...	847	4	20	169	65	71,154
TOTAL	385,325	(a) 37,871	605	132	18,902	...	5,028	2,464	503	1,228	2,249	454,307
Total Provincial	485,519	(a) 37,871	648	132	19,096	280	5,111	36,105	1,908	1,250	5,824	593,744
GRAND TOTAL	871,818	(a) 56,517	4,028	9,701	24,869	5,071	21,614	53,910	2,805	1,963	9,506	1,061,802

(a) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1888-89.

	Imperial.					Provincial.			Grand Total.
	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Bengal.	North-Western Provinces and Oudh.	Total	
Working Expenses and Maintenance:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Extensions and Improvements	14,656	16,383	12,241	122	43,402	1,214	28,389	29,603	73,005
Repairs	3,470	95,153	48,705	21,881	169,209	72,194	85,376	157,570	326,779
Establishment	(a) 9,027	92,781	43,171	11,497	156,476	58,854	(c) 104,693	163,547	320,023
Tools and Plant	315	2,175	8,256	270	11,016	8,228	2,210	10,444	21,460
Profit and Loss	...	—20	...	2	—18	...	...	...	—18
Suspense	...	...	...	45	45	...	...	...	45
Revenue Refunded	17	(b) 1,198	23	134	1,372	1,319	646	1,965	3,337
TOTAL	27,485	207,670	112,396	33,951	381,502	141,809	221,320	363,129	744,631
Deduct—Share of Working Expenses of Sirhind Canal due from Native States, and outlay from Contributions	...	*21,083*	*1,872*	...	*22,955*	...	...	...	*22,955*
GRAND TOTAL . Rx.	27,485	186,587	110,524	33,951	358,547	141,809	221,320	363,129	721,676

(a) Includes *Rx.* 28—charges in Civil Department for collection of owners' rates.
(b) Includes *Rx.* 446—Owners' rates refunded by the Civil Department.
(c) Includes *Rx.* 1,836—charges in Civil Department for collection of owners' rates.

No 57A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1888-89.

	Expenditure during the Year.								Total Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	Total.
Imperial.																
Punjab.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Swat River Canal	69	3,502	5,166	5	...	3	...	8,745	1,061	11,246	12,465	20	...	4	...	24,736
Bári Doab Canal	4,327	25,752	25,994	371	15	102	...	56,551	43,667	567,240	602,633	15,126	108	4,132	...	1,232,906
Western Jumna Canal	718	20,926	23,698	1,218	—35	(a)1,011	...	47,536	35,411	718,863	670,938	11,342	322	4,516	...	1,441,392
Lower Sohag and Para Canal	...	2,196	2,832	1	...	...	...	5,029	...	5,717	4,846	2	...	...	...	10,565
Sirhind Canal	10,533	33,779	29,862	481	...	75	...	74,730	34,609	105,713	66,572	1,069	...	159	...	208,122
Sidhnai Canal	736	3,672	2,734	85	...	7	...	7,234	793	7,112	4,428	194	...	7	...	12,534
Chenab Canal	...	5,326	2,495	14	...	...	...	7,835	...	9,167	4,359	42	...	...	...	13,568
	16,383	95,153	92,781	2,175	—20	1,198	...	207,670	115,481	1,425,058	1,366,241	27,795	430	8,818	...	2,943,823
Deduct—Share of Working Expenses of Sirhind Canal due from Native States	3,680	9,264	7,953	165	...	21	...	21,083	10,966	31,942	16,676	288	...	44	...	50,916
TOTAL	12,703	85,889	84,828	2,010	—20	1,177	...	186,587	104,515	1,393,116	1,349,565	27,507	430	8,774	...	2,883,907
N.-W. Provinces and Oudh.																
Betwa Canal	968	3,470	5,879	110	...	17	...	10,444	1,611	8,492	15,321	492	...	26	...	25,942
Lower Ganges Canal	13,688	...	3,148	205	...	...	...	17,041	27,532	...	6,332	413	...	...	...	34,277
TOTAL	14,656	3,470	9,027	315	...	17	...	27,485	29,143	8,492	21,653	905	...	26	...	60,219
Madras.																
Godávári Delta System	3,576	23,777	19,720	5,162	...	—11	...	52,224	27,405	618,487	350,618	79,694	...	1,202	...	1,077,406
Deduct—Contributions	2	...	1	...	...	...	...	3								
Kistna Delta System	2,062	16,012	12,652	2,986	...	5	...	33,717	16,160	355,842	199,587	41,660	...	1,338	...	614,587
Deduct—Contributions	1,139	...	262	17	...	...	...	1,418								
Pennér Anicut System	237	269	697	—26	...	...	...	1,177	7,272	41,361	25,076	1,117	...	...	...	74,826
Cauvery Delta System	3,188	—3,291	4,967	—118	...	2	...	4,748	37,903	441,124	161,582	11,328	...	24	...	651,961*
Deduct—Contributions	281	4	53	3	...	...	...	341								
Sriváikuntham Anicut System	341	702	873	—7	...	14	...	1,923	3,731	25,908	14,290	612	...	26	...	44,567*
Deduct—Contributions	83	4	21	2	...	...	...	110								
Sangam Anicut System	418	2,530	1,211	11	...	...	...	4,170	418	7,666	3,448	52	...	...	...	11,584*
Kurnool Canal (b)	2,419	8,615	3,023	248	...	13	...	14,318	18,158	70,556	25,478	3,399	...	222	...	117,813
Burur Tank	...	91	28	...	...	...	...	119	...	91	26	...	...	...	...	117
	12,241	48,705	43,171	8,256	...	23	...	112,396	111,047	1,561,035	780,105	137,862	...	2,812	...	2,592,861
Deduct—Outlay from Contributions	1,505	8	337	22	...	...	...	1,872	...	...	...	...	...	...	...	...
TOTAL	10,736	48,697	42,834	8,234	...	23	...	110,524	111,047	1,561,035	780,105	137,862	...	2,812	...	2,592,861

Bombay																
Sind.																
Desert Canal	...	1,863	844	11	...	...	...	2,718	479	23,789	8,578	202	...	...	...	33,048
Unharwáh	...	1,121	443	4	...	...	...	1,568	..	3,462	1,103	31	...	1	...	4,597
Begari Canal	...	4,541	1,901	10	...	...	...	6,452	3,674	117,433	28,588	559	...	...	...	150,254
Deccan and Gujrat.																
Eastern Nara Works	...	4,689	3,703	1	...	...	...	8,393	2,670	130,173	58,826	1,443	...	6	...	193,118
Nira Canal	...	1,241	475	...	...	...	...	1,716	...	4,580	1,866	20	...	1	...	6,467
Mhasvad Tank	...	756	466	16	...	...	...	1,238	...	2,815	1,475	26	...	...	...	4,316
Gokak Canal, First Section	39	210	146	20	...	...	...	415	39	1,052	759	37	...	8	...	1,895
Hathmati Canal	83	494	210	...	...	...	...	787	211	6,586	4,730	23	19	247	...	11,816
Lower Panjhra River Works	...	607	204	10	2	...	...	823	67	4,606	1,967	52	2	176	...	6,870
Kádva River Works	...	288	180	9	...	...	...	477	15	4,213	3,235	94	...	19	...	7,576
Pravara River Works—Lakh Canal	...	168	112	2	...	...	...	282	62	5,504	3,579	99	...	5	...	9,249
Mutha Canals	...	3,964	1,941	162	...	134	45	6,246	253	51,087	21,541	—127	...	194	45	72,993
Ekruk Tank	...	951	399	10	...	...	...	1,360	28	16,608	9,947	175	...	...	...	26,758
Krishna Canal	...	988	473	15	...	...	...	1,476	60	17,608	13,414	173	...	7	...	31,268
TOTAL	122	21,881	11,497	270	2	134	45	33,951	7,564	389,516	159,608	2,807	21	664	45	560,225
Total Imperial	38,217	159,937	148,186	10,829	—18	1,351	45	358,547	252,269	3,352,159	2,310,931	169,081	451	12,276	45	6,097,212
Provincial.																
Bengal.																
Orissa Project	...	23,670	12,909	2,116	...	22	...	38,717	164	354,714	167,307	21,431	64	358	...	(c) 544,038
Midnapore Canal	...	10,614	6,959	2,433	...	29	...	20,035	4,074	198,980	97,816	30,142	...	112	...	331,124
Tidal Canal	172	5,092	1,977	287	...	7	...	7,535	475	47,062	16,745	2,447	...	98	...	66,827
Sone Project	1,042	32,818	37,009	3,392	...	1,261	...	75,524	1,596	354,626	263,457	20,859	...	7,440	...	647,978
TOTAL	1,214	72,194	58,854	8,228	...	1,319	...	141,809	6,309	955,382	545,325	74,879	64	8,008	...	1,589,967
N.-W. Provinces and Oudh.																
Ganges Canal	7,616	36,795	46,305	1,027	...	188	...	91,931	89,857	946 126	1,160,337	41,891	4,948	3,928	...	2,247,087
Lower Ganges Canal	13,592	28,978	36,302	745	...	192	...	79,809	64,635	400,740	481,497	7,475	...	1,101	...	955,448
Agra Canal	3,134	9,900	10,595	299	...	185	...	24,113	20,867	141,801	130,230	3,894	...	2,767	...	299,559
Eastern Jumna Canal	4,047	9,703	11,491	145	...	81	...	25,467	25,536	290,878	398,208	4,074	32	1,784	...	720,512
TOTAL	28,389	85,376	104,693	2,216	...	646	...	221,326	200,895	1,779,545	2,170,272	57,334	4,980	9,580	.	4,222,606
Total Provincial	29,603	157,570	163,547	10,444	...	1,965	...	363,129	207,204	2,734,927	2,715,597	132,213	5,044	17,588	...	5,812,573
GRAND TOTAL	67,820	317,507	311,733	21,273	—18	3,316	45	721,676	459,473	6,087,086	5,026,528	301,294	5,495	29,864	45	11,909,785

* Approximate figures are subject to revision, as they include direct and indirect charges.

(a) Inclusive of Rx. 446 on account of refund of owner's rate.

(b) This canal was purchased from the late Madras Irrigation and Canal Company.

(c) Excludes Rx. 695, *outlay* in England.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	(a). Estimated cost of construction, including exchange but excluding indirect charges.	CAPITAL OUTLAY, EXCLUDING ALL INTEREST CHARGES. During 1888-89, pages 194 to 196.	To end of 1888-89.	REVENUE. Water-rates, &c. (for details, *see* pages 124 and 125).	Irrigation Land Revenue collected in the Civil Department.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal.						
Orissa Project	1	3,139,622	62,344	2,353,728	24,351	...
Midnapore Series	2	831,677	266	826,601	25,180	...
Tidal Canal	3	177,270	...	179,549	5,517	...
Soane Project	4	2,788,870	14,845	2,528,469	84,389	...
TOTAL		6,937,439	77,455	5,888,347	139,437	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,923,592	6,282	2,662,003	213,014	44,301
Lower Ganges Canal	6	2,773,951	93,716	3,020,618	123,382	20,959
Agra Canal	7	871,752	4,558	842,221	46,622	...
Eastern Jumna Canal	8	344,191	8,699	303,334	71,151	22,153
Betwa Canal	9	425,141	3,279	392,577	7,313	...
TOTAL		7,338,627	116,534	7,220,753	461,485	87,413
Punjab.						
Western Jumna Canal	10	1,079,050	16,840	1,050,758	90,170	5,275
Bári Doáb Canal	11	1,579,860	14,324	1,566,786	139,232	40,469
Sirhind Canal, British expenditure	12	3,650,410	29,243	2,233,541	113,233	...
Ditto, Native State expenditure	13		6,015	1,329,965	2,645	...
Lower Sohag and Para Canal	14	72,810	3,398	64,066	5,633	...
Chenab Canal	15	293,559	56,335	306,541	3,768	...
Sidhnai Canal	16	74,873	2,021	73,033	17,143	...
Swat River Canal	17	354,581	4,677	337,928	22,753	...
TOTAL		7,105,143	132,853	6,962,618	394,577	45,744
Madras.						
Godávári Delta System	18	1,108,933	9,519	1,076,075	10,653	195,920
Kistna Delta System	19	1,391,978	52,849	834,252	4,669	142,362
Pennér Anicut System	20	161,279	4,700	161,157	37	10,711
Cauvery Delta System	21	166,292	—108	165,608	693	92,852
Sriváikuntham Weir Project	22	136,152	783	135,103	122	10,11
Sangam Project	23	300,000	6,880	291,788	142	8,541
Kurnool Canal	24	....	—215	2,164,264	7,786	...
Burur Tank Project	25	40,000	4,089	34,820	6	117
Periyar Project	26	542,500	59,293	86,392	...	...
Rushikulya Canal	27	260,529	26,072	106,549	...	...
TOTAL		4,107,663	163,862	5,056,008	24,108	460,514
Bombay.						
Desert Canal	28	126,684	3,764	121,442	7,037	12,256
Bégari Canal	29	162,885	...	162,561	5,007	28,062
Eastern Nara Works	30	527,670	7,645	497,705	1,681	38,553
Hathmati Canal	31	49,470	...	49,093	545	...
Pravara River Works, Lakh Canal	32	37,519	123	34,835	120	....
Kádvá River Works	33	69,189	1,886	66,754	714	59
Krishna Canal	34	72,755	...	79,017	2,996	119
Lower Panjhra River Works, including Mookti Reservoir	35	44,449	642	42,802	1,238	486
Ekruk Tank	36	122,824	...	122,812	1,419	...
Mutha Storage Lake and Canal	37	605,323	4,139	601,943	21,640	...
Unharwáh Canal	38	34,543	21	33,184	4	7,794
Gokak Canal—First Section	39	40,594	6	40,095	887	..
Mhaswad Tank	40	197,896	347	196,348	433	6
Nira Canal	41	397,735	36,083	431,602	1,029	...
Chankapur Canal	42	70,154	74	6,181	...	...
Maladevi Canal	43	91,498	—1	3,401	...	...
TOTAL		2,651,188	54,729	2,489,775	44,840	87,335
Stores and Reserve	44	...	...	94	...	...
GRAND TOTAL		...	(b) 539,418	(b) 26,287,630	(b) 1,061,802	681,606

(a) The term *indirect charges* refers to Leave Allowances and Capitalization of Abatement of Land Revenue. Interest is charged in a separate column. In the case of old works for which the estimates do not exist, the actual outlay by the British Government is taken as cost of construction. In [illegible] where the charges for establishment and tools and plant were omitted from the estimate, these have been added

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

During 1888-89.		Working Expenses, 1888-89 (for details, see pages 126 and 127).	Excluding Interest.				Simple Interest at 4 per cent. on past Capital Outlay, plus ½ the Outlay of the Year.	Including Interest.				No. of Items.
					Rate per cent.					Rate per cent.		
Less Collection Charges in the Civil Department.	Total Revenue.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*			
...	24,351	38,717	...	14,366	...	·61	92,902	...	107,268	...	4·56	1
...	25,180	20,035	5,145	...	·62	...	33,059	...	27,914	...	3·38	2
...	5,517	7,535	...	2,018	...	1·12	7,182	...	9,200	...	5·12	3
...	84,389	75,522	8,867	...	·35	...	100,842	...	91,975	...	3·64	4
...	139,437	141,809	...	2,372	...	·04	233,985	...	236,357	...	4·01	
...	257,315	91,931	165,384	...	6·21	...	106,354	59,030	...	2·22	...	5
...	144,341	96,850	47,491	...	1·57	...	118,950	...	71,459	...	2·36	6
...	46,622	24,113	22,509	...	2·67	...	33,598	...	11,089	...	1·32	7
...	93,307	25,467	67,840	...	22·36	...	11 959	55,881	...	18·42	...	8
...	7,313	10,444	...	3,131	...	·80	15,638	...	18,769	...	4·78	9
...	548,898	248,805	300,093	...	4·15	...	286,499	13,594	...	·19	...	
...	95,445	47,536	47,909	...	4·56	...	41,693	6,216	...	·59	...	10
...	179,701	56,561	123,140	...	7·86	...	62,385	60,755	...	3·89	...	11
...	113,233	53,647	59,586	...	2·67	...	88,757	...	29,171	...	1·31	12
...	2,645	21,083	...	18 438	...	1·39	53,078	...	71,516	...	5·38	13
...	5,633	5,029	604	...	·94	...	2,495	...	1,891	...	2·95	14
...	3,768	7,835	...	4,067	...	1·33	11,135	...	15,202	...	4·95	15
...	17,143	7,234	9,909	...	13·57	...	2,881	7,028	...	9·62	...	16
...	22,753	8,745	14,008	...	4·14	...	13,424	2,584	...	·18	...	17
...	440,321	207,670	232,651	...	3·34	...	275,848	...	43,197	·62	...	
...	206,573	52,221	154,352	...	1·43	...	42,853	111,499	...	10·36	...	18
...	147,031	32,299	114,732	...	13·75	...	32,313	82,419	...	9·89	...	19
...	10,748	1,177	9,571	...	5·94	...	6,352	3,219	...	1·99	...	20
...	93,545	4,407	89,138	...	53·82	...	6,627	82,511	...	4·98	...	21
...	10,133	1,813	8,320	...	6·16	...	5,388	2,932	...	2·17	...	22
...	8,683	4,170	4,513	...	1·55	...	11,534	...	7,021	...	2·41	23
...	7,786	14,318	...	6,532	...	·30	86,575	...	93,107	...	4·31	24
...	123	119	4	...	·01	...	1,310	...	1,306	...	3·75	25
...	...	...	...	...	...	...	2,270	...	2,270	...	2·63	26
...	...	...	...	...	...	...	3,741	...	3,741	...	3·52	27
...	484,622	110,524	374,098	...	7·40	...	198,963	175,135	...	3·46	...	
1,226	18,067	2,718	15,349	...	12·63	...	4,782	10,567	...	8·70	...	28
2,839	30,320	6,452	23,868	...	14·68	...	6,502	17,366	...	10·68	...	29
3,967	36,267	8,393	27,874	...	5·60	...	19,755	8,119	...	1·63	...	30
24	521	787	...	266	...	·54	1,964	...	2,230	...	4·54	31
6	114	282	...	168	...	·48	1,391	...	1,559	...	4·53	32
32	741	477	264	...	·40	...	2,632	...	2,368	...	3·55	33
213	2,902	1,476	1,426	...	1·80	...	3,161	...	1,735	...	2·20	34
156	1,568	823	745	...	1·74	...	1,699	...	954	...	2·23	35
50	1,369	1,360	9	...	·01	...	4,913	...	4,904	...	3·99	36
562	21,078	6,246	14,832	...	2·46	...	23,995	...	9,163	...	1·52	37
779	7,019	1,568	5,451	...	16·42	...	1,327	4,124	...	12·43	...	38
43	844	415	429	...	1·07	...	1,604	...	1,175	...	2·93	39
24	415	1,238	...	823	...	·41	7,847	...	8,670	...	4·42	40
44	985	1,716	...	731	...	·17	16,542	...	17,273	...	4·00	41
...	...	...	...	...	...	...	246	...	246	...	3·98	42
...	...	...	...	...	...	...	136	...	136	...	4·00	43
9,965	122,210	33,951	88,259	...	3·54	...	98,496	...	10,237	...	·41	
...	...	...	...	...	...	...	4	...	4	...	4·25	44
9,965	(*b*) 1,732,843	(*b*) 721,676	(*b*) 1,011,167	...	3·85	...	(*b*) 1,040,717	...	(*b*) 29,550	...	·11	

(*b*) Exclusive of figures for Sirhind Canal, which concern Native States.

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1888-89.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.												
Tanks in Todghur Sub-Collectorate	223	...	...	...	...	...	...	...	...	1	14	238
" Ajmere "	400	...	...	...	...	...	...	...	...	6	250	656
" Beawar "	686	...	...	...	...	1	...	...	4	3	110	804
TOTAL	1,309	...	...	...	...	1	...	...	4	10	374	1,698
Biluchistan.												
Shebo Canal	362	...	...	...	...	...	...	...	...	...	...	362
TOTAL	362	...	...	...	...	...	...	...	...	...	...	362
Punjab.												
Upper Sutlej Inundation Canals	1,666	...	62	...	60	294	...	...	17	23	279	2,401
Lower Sutlej and Chenab Inundation Canals	17	...	40	...	1,005	55	...	...	18	121	68	1,324
Indus Inundation Canals	...	...	3	...	74	3,749	...	...	11	149	(a) 5,512	9,498
Shahpur Canal	3,782	...	...	...	...	48	...	4	...	...	...	3,834
TOTAL	5,465	...	105	...	1,139	4,146	...	4	46	293	5,859	17,057
Bombay. Sindh.												
Sukkur Canal	82	...	...	...	...	14	...	...	18	...	62	176
Ghar Canal	209	...	...	...	...	90	...	...	21	7	248	575
Mehrabwah Canal	1	...	...	...	...	4	...	...	...	...	23	28
Alibhur Cutchery Canal	46	...	...	...	...	3	...	...	...	...	...	49
Great Marak Canal	393	...	...	...	...	19	...	...	...	...	8	420
Surfrazwah Canal	411	...	...	...	...	7	...	...	...	...	19	437
Fulaili Canal	3,105	...	...	...	...	227	...	...	...	1	235	3,568
	4,247	...	...	...	...	364	...	...	39	8	595	5,253

(a) Inclusive of Rx. 5,433 silt clearance rate.

Deccan and Gujarat.												
Khari Cut	42	...	...	...	...	36	...	...	...	...	5	83
Hartala Tank	18	...	...	...	...	4	...	...	...	...	10	32
Mhaswa Tank	55	...	...	...	...	27	...	...	2	—	4	88
Jamda Canal	403	...	1	...	...	60	—	...	8	...	1	473
Pravara River Works—Ojhar Canal	297	...	4	...	...	3	...	...	...	...	9	313
Bhatodi Tank	329	...	...	...	...	3	...	...	...	...	32	364
Matoba Tank	687	...	1	...	...	11	...	...	...	...	...	699
Kasundi Tank	13	...	...	...	...	2	...	...	...	...	12	27
Shirsuphal Tank	187	...	...	...	...	8	...	...	...	...	...	195
Bhadalwadi Tank	228	—	...	...	...	3	...	...	...	...	5	236
Koregaon Tank	100	...	...	...	...	56	...	...	...	...	1	157
Ashti Tank	247	...	1	...	...	20	...	...	...	...	20	288
Rewari Canal	325	...	6	...	...	7	...	...	1	...	...	339
Upper Man River Works	453	...	...	...	...	21	...	...	2	...	...	476
Yerla River Irrigation Works	491	...	...	...	...	77	...	...	1	...	...	569
Chickli Canal	145	...	...	—	...	4	...	...	...	...	...	149
Maini Tank	330	...	...	...	...	45	...	...	2	...	...	377
Muchkundi Tank	2	...	...	...	...	15	...	...	...	...	...	17
Gadikeri Tank	...	...	...	...	...	...	...	...	...	...	...	...
Dambal Tank	83	...	...	...	...	34	...	...	...	...	...	117
Medleri Tank	82	...	...	...	...	...	...	...	...	...	...	82
Madag Tank	179	...	...	...	...	28	...	...	...	...	...	207
Asundi Tank	55	...	...	...	...	...	...	...	...	...	...	55
Mavinkop Tank	...	...	...	...	...	...	...	...	...	...	...	...
	4,751	...	13	...	...	464	...	...	16	...	99	5,343
TOTAL	8,998	...	13	...	...	828	...	...	55	8	694	10,596
Carried forward	16,134	...	118	...	1,139	4,975	...	4	105	11	6,927	29,713

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial and Incorporated Local Funds, during the Year 1888-89—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued.*												
Imperial—*continued.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	16,134	...	118	...	1,139	4,975	...	4	105	311	6,927	29,713
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Sindh.												
Shikârpur Canals	361	...	...	...	...	73	...	...	18	...	125	577
Ghar Canals	357	...	...	...	...	107	...	...	12	3	418	897
Hyderabad Canals	1,643	...	...	...	...	152	...	...	...	...	163	1,958
Fulaili Canals	29	...	...	...	...	6	...	...	...	...	12	47
Karachi Canals	614	...	...	...	...	27	...	...	...	...	1,160	1,801
Deccan and Gujarat.												
Irrigation Works, Ahmedabad Collectorate	5	...	...	...	...	2	...	...	...	...	...	7
" " Kaira Collectorate	11	...	...	...	...	...	...	...	...	...	...	11
" " Nasik Collectorate	93	...	...	...	...	...	...	...	...	...	21	114
" " Khandeish Collectorate	18	...	...	...	...	...	...	...	...	...	...	18
" " Bijapur District	14	...	...	...	...	...	...	...	...	...	1	15
" " Poona District	68	...	...	...	...	...	...	...	...	...	...	68
" " Belgaum and Dharwar Collectorate	52	...	...	...	...	3	...	...	...	...	12	67
TOTAL	3,265	...	...	...	...	370	...	...	30	3	1,912	5,580
Punjab.												
Muzuffergurh Canal	...	...	...	...	...	...	...	...	...	94	8	102
Total Imperial	19,399	...	118	...	1,139	5,345	...	4	135	408	8,847	35,395

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.												
N.-W. Provinces and Oudh.												
Dún Canals	3,068	320	178	5	24	...	2,136	...	...	16	7	5,754
Rohilkund Canals	7,177	746	30	...	264	...	97	...	...	47	21	8,382
Bijnor Canals	1,293	138	...	...	26	...	8	...	...	5	1	1,471
Bundelkhund Irrigation Works { Jhansi Lakes	103	...	...	...	...	...	...	...	...	...	43	146
Bundelkhund Irrigation Works { Hamirpur Lakes	226	...	2	...	8	...	...	...	...	2	7	245
TOTAL	11,867	(a)1,204	210	5	322	...	2,241	...	...	70	79	15,998
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	7	36	...	56,959	206	...	306	57,514
Orissa Coast Canal	...	...	...	...	...	...	...	6,501	17	...	125	6,643
Sarun Project	2,042	...	...	...	1	7	...	...	30	...	2	2,082
TOTAL	2,042	...	...	...	8	43	...	63,460	253	...	433	66,239
Madras.												
Peleandorai Anicut System	...	...	...	...	...	17	...	...	...	...	...	17
Chembrambakam Tank	...	...	...	...	...	18	...	...	...	...	...	18
Madras Water-Supply and Irrigation Extension Project	...	...	...	1,165	...	2	...	...	...	...	14	1,181
Buckingham Canal	...	...	...	...	23	146	...	7,095	43	...	79	7,386
Vedaraniam Canal	...	...	...	...	...	...	...	73	...	...	...	73
Palar Anicut System	...	...	...	...	...	135	...	...	...	...	...	135
TOTAL	...	...	...	1,165	23	318	...	7,168	43	...	93	8,810
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	19,175	3	1	10	19,189
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal { Eden Canal	300	...	3	...	3	31	...	...	10	...	30	377
Bengal { Tuer Project	...	...	...	...	...	2	...	...	...	...	...	2
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	3,215	...	...	...	3,215
Madras	...	...	...	...	184	1,101	...	...	19	...	75	1,379
Punjab	...	...	...	...	...	...	...	...	...	...	(a)4,444	4,444
TOTAL	300	...	3	...	187	1,134	...	3,215	29	...	4,549	9,417
Total Provincial	14,209	(a)1,204	213	1,170	540	1,495	2,241	93,018	328	71	5,164	119,653
Incorporated Local Funds.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)361	361
Punjab	...	...	...	...	...	...	...	...	...	...	(a)140	140
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	501	501
Total Irrigation and Navigation	33,608	(a)1,204	331	1,170	1,679	6,840	2,241	93,022	463	479	14,512	155,549
Carried forward	33,608	(a)1,204	331	1,170	1,679	6,840	2,241	93,022	463	479	14,512	155,549

(a) Recoveries by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial and Incorporated Local Funds, during the Year 1888-89—*continued.*

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	33,608	1,204	331	1,170	1,679	6,840	2,241	93,022	463	479	14,512	155,549
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT.												
Bombay.												
Sindh	...	...	...	...	...	2	...	...	...	...	20	22
Deccan and Gujarat	...	...	...	...	...	9	...	...	...	...	75	84
Total Imperial	...	...	...	...	...	11	...	...	...	...	95	106
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	...	...	...	...	97	...	29	126
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT.												
Bengal	...	...	...	...	...	298	...	...	152	...	(a) 10,743	(a) 11,193
Madras	...	...	...	...	194	616	...	...	...	11	80	901
Total Provincial	...	...	...	...	194	914	...	...	249	11	10,852	12,220
Total Agricultural	...	...	...	...	194	925	...	...	249	11	10,947	12,326
GRAND TOTAL	33,608	(b) 1,204	331	1,170	1,873	7,765	2,241	93,022	712	490	25,459	167,875

(a) Includes Rx. 10,215, recoveries by the Civil Department from Zemindars for Embankments.
(b) Recoveries by the Civil Department.

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1888-89.

IRRIGATION AND NAVIGATION.	Imperial.							Provincial.						Local.					Grand Total.
	Rajputana.	Beluchistan.	Upper Burma.	N.-W. P. and Oudh.	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N.-W.P. and Oudh.	Punjab.	Madras.	Total.	Lower Burma.	Upper Burma.	Punjab.	Madras.	Total.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Works for which Capital and Revenue Accounts are kept:																			
Capital Outlay:																			
Works—*see* page 138	...	42,184	...	...	2,201	19,433	63,818	...	11,075	191	...	29,200	40,466	...	...	...	...	...	104,284
Establishment	...	4,439	...	...	...	6,138	10,577	...	3,573	35	...	6,317	9,925	...	...	...	...	...	20,502
Tools and Plant	...	768	...	...	...	1,439	2,207	...	369	...	...	—351	18	...	...	...	...	...	2,225
Suspense	9	—13	...	...	—17	...	—21	...	—449	—232	...	...	—681	...	...	...	...	...	—702
	9	47,378	...	...	2,184	27,010	76,581	...	14,568	—6	...	35,166	49,728	...	...	...	...	...	126,309
Less Receipts on Capital Account	...	16	...	...	...	21	37	...	121	...	...	...	121	...	...	...	...	...	158
Net Total	9	47,362	...	...	2,184	26,989	76,544	...	14,447	—6	...	35,166	49,607	...	...	...	...	...	126,151
Revenue Outlay:																			
Works—*see* page 142	52	...	...	...	6,955	6,728	13,735	...	457	1,596	...	1,835	3,888	...	...	...	...	...	17,623
Repairs	3,613	...	...	...	19,214	37,791	60,618	...	23,024	3,252	...	14,673	40,949	...	...	...	...	...	101,567
Establishment	1 941	...	...	...	24,248	10,258	36,447	...	11,241	(a)8,037	...	4,673	23,951	...	...	...	...	...	60,398
Tools and Plant	39	...	...	...	351	116	506	...	4,419	—12	...	239	4,646	...	...	...	...	...	5,152
Revenue refunded	...	...	...	...	21	181	202	...	28	2	...	164	194	...	...	...	...	...	396
Profit and Loss	...	...	...	...	2	...	2	...	...	...	...	...	...	...	...	...	...	...	2
Total	5,645	...	...	...	50,791	55,074	111,510	...	39,169	12,875	...	21,584	73,628	...	...	...	...		185,138
Works for which only Revenue Accounts are kept:																			
New Works	...	...	...	...	134	6,458	6,592	...	...	...	...	...	...	...	...	...	...	...	6,592
Repairs	...	...	...	...	1,430	46,900	48,330	...	8,893	...	...	...	8,893	...	...	...	...	...	57,223
Establishment	...	...	...	...	4,319	18,039	22,358	...	4,340	...	...	...	4,340	...	...	...	...	...	26,698
Tools and Plant	...	...	...	...	14	164	178	...	238	...	...	...	238	...	...	...	...	...	416
Suspense	...	...	...	...	—3	...	—3	...	—2	...	...	...	—2	...	...	...	...	...	—5
Revenue refunded	...	...	...	...	12	...	12	...	...	...	...	...	...	...	...	...	...	...	12
Total	...	...	...	...	5,906	71,561	77,467	...	13,469	...	...	...	13,469	...	...	...	...	...	90,936
Carried forward	5,654	47,362	...	...	58,881	153,624	265,521	...	67,085	12,869	...	56,750	136,704	...	...	...	...	...	402,225

(a) Includes Rx. 84—Outlay by Civil Officers for collection of Owner's rates.

No. 60.—Abstract Account of Expenditure on Minor Works and Navigation from Imperial, Provincial and Incorporated Local Funds, during the Year 1888-89—*continued.*

	Imperial.							Provincial.						Local.					Grand Total.
	India.		Upper Burma.	N.-W.P. and Oudh.	Punjab.	Bombay.	Total.	Lower Burma.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Total.	Lower Burma.	Upper Burma.	Punjab.	Madras.	Total.	
	Rajputana.	Beluchistan.																	
IRRIGATION AND NAVIGATION—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	5,654	47,362	...	...	58,881	153,624	265,521	...	67,085	12,869	...	56,750	136,704	...	...	...	...	...	402,225
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																			
New Works	47	...	8,181	...	...	...	8,228	20,086	562	...	327	39,610	60,585	170	...	...	...	170	68,983
Repairs	...	...	13,301	...	...	...	13,301	1,590	2,268	...	...	128,735	132,593	116	...	...	...	116	146,010
Establishment	24	...	2,891	...	...	...	2,915	5,533	101	...	2,114	56,603	64,351	69	...	...	...	69	67,335
Tools and Plant	20	...	280	...	...	...	300	1,725	—761	...	—91	2,029	2,902	4	...	...	...	4	3,206
Revenue Refunds	...	...	...	...	...	...	...	...	...	...	...	33	33	...	...	...	...	...	33
Profit and Loss	...	...	14	...	...	...	14	...	...	...	...	...	...	...	...	...	...	...	14
Suspense	...	...	146	...	...	...	146	—1,896	...	...	—32	...	—1,928	...	...	...	...	...	—1,782
Expenditure by the Civil Department	...	...	...	...	...	...	...	...	...	...	2,082	...	2,082	...	197	38	...	235	2,317
TOTAL	9	...	24,813	...	...	...	24,904	27,038	2,170	...	4,400	227,010	260,618	359	197	38	...	594	286,116
TOTAL IRRIGATION AND NAVIGATION	5,745	47,362	24,813	...	58,881	153,624	290,425	27,038	69,255	12,869	4,400	283,760	397,322	359	197	38	...	594	688,341
AGRICULTURAL.																			
WORKS FOR WHICH CAPITAL AND REVENE ACCOUNTS ARE KEPT:																			
Revenue Outlay:																			
Works	...	...	...	...	...	...	...	1,781	...	...	...	...	1,781	...	...	...	...	...	1,781
Repairs	...	...	...	...	...	...	...	5,108	...	...	...	...	5,108	...	...	...	...	...	5,108
Establishment	...	...	...	...	...	...	...	1,573	...	...	...	...	1,573	...	...	...	...	...	1,573
Tools and Plant	...	...	...	...	...	...	...	490	...	...	...	...	490	...	...	...	...	...	490
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue refunded	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	...	...	...	...	...	...	...	102	...	...	...	...	102	...	...	...	...	...	102
TOTAL	...	...	...	...	...	...	...	9,054	...	...	...	...	9,054	...	...	...	...	...	9,054

WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT: *Nil.*																			
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																			
Works	...	...	...	—77	5,136	3,305	8,364	11,600	5,805	1,144	...	15,861	34,410	...	...	...	107	107	42,881
Repairs	...	...	...	449	101	4,540	5,090	3,603	58,102	736	...	21,011	83,452	213	...	...	...	213	88,755
Establishment	...	...	...	103	1,171	2,719	3,093	3,497	*a* 13,658	442	...	8,270	25,867	49	...	...	...	49	29,909
Tools and Plant	...	...	...	...	10	228	238	...	3,131	...	...	534	3,665	3	...	...	...	3	3,906
Suspense	...	...	...	...	...	—94	—94	...	—2,189	...	...	...	—2,189	...	...	...	...	...	—2,283
Revenue refunded	...	...	...	...	...	...	...	...	4	...	...	4	8	...	...	...	...	...	8
TOTAL	...	...	...	475	6,418	10,698	17,591	18,700	78,511	2,322	...	45,680	145,213	265	...	...	107	372	163,176
TOTAL AGRICULTURAL	...	...	...	475	6,418	10,698	17,591	27,754	78,511	2,322	...	45,680	154,267	265	...	...	107	372	172,230
GRAND TOTAL	5,745	47,362	24,813	475	65,299	164,322	308,016	54,792	147,766	15,191	4,400	329,440	551,589	624	197	38	107	966	860,571
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England £	...	...	...	...	*75*	*301*	*376*	...	...	...	...	...	...	...	...	...	...	...	*376*
„ *Loss by Exchange* Rx.	...	...	...	...	*35*	*140*	*175*	...	...	...	...	...	...	...	...	...	...	...	*175*
NET OUTLAY IN INDIA Rx.	5,745	47,362	24,813	475	65,189	163,881	307,465	54,792	147,766	15,191	4,400	329,440	551,589	624	197	38	107	966	860,020

IN ENGLAND	£	376
EXCHANGE	*Rx.*	175
GRAND TOTAL, AS ABOVE	*Rx.*	860,571

(*a*) Includes Rx. 191, Collection charges in the Civil Department.

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1888-89.

IRRIGATION AND NAVIGATION.	Expenditure during the year.								Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Loss by Exchange	Total.	Less Receipts on Capital Account.	Net Total.
Imperial.																	
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.																	
Rajputana.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tanks in Ajmere Sub-Collectorate (a)	...	...	...	...	9	...	...	9	72,197	11,277	1,257	355	56	17	85,159	98	85,061
" " Beawar " " (b)	...	...	..	..	...	...	...	...	47,755	10,690	1,322	...	...	...	59,767	40	59,727
" " Todghur " "	...	...	...	...	...	...	...	...	1,716	1,546	104	..	...	...	13,366	...	13,366
TOTAL	...	...	...	...	9	...	...	9	131,668	23,513	2,683	355	56	17	158,292	138	158,154
Beluchistan.																	
Khush Dil Khan Reservoir	22,983	2,713	425	...	39	...	...	26,160	48,951	5,639	2,425	...	642	...	57,657	...	57,657
Nari Canal	8	2	...	...	...	...	...	10	2,171	499	32	...	1	...	2,703	...	2,703
Shebo Canal	18,995	1,701	343	...	...	16	52	20,971	48,299	6,700	2,368	1	—85	...	57,283	30	57,253
Mackka Tanks and Zara Karez	198	23	...	...	...	...	...	221	887	97	69	...	...	...	1,053	...	1,053
TOTAL	42,184	4,439	768	...	39	16	52	47,362	100,308	12,935	4,894	1	558	...	118,696	30	118,666
Punjab. (c)																	
Upper Sutlej Inundation Canals	...	...	...	...	...	...	...	...	44,523	6,280	1,315	...	...	...	52,118	8	52,110
Lower Sutlej Inundation Canals	...	...	...	...	...	...	17	—17	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	...	...	60,365	8,721	67	...	110	...	75,263	6,362	68,901
Shahpur and Sahiwal Canals	...	...	...	...	...	...	...	...	3,764	123	...	...	...	...	3,887	...	3,887
Madhopore Workshops	...	...	...	...	...	...	...	...	25,591	...	41,329	...	...	...	66,920	24,505	42,415
Sidhnai Canal Minor Water-courses	1,450	...	...	...	...	...	...	1,450	—1	...	...	...	...	...	—1	...	—1
Lower Sohag and Para Canal	650	...	...	...	...	...	...	650	702	...	...	...	...	...	702	...	702
Chenab Canal	101	...	...	...	...	...	...	101	101	...	...	...	...	...	101	...	101
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	...	2,802	40,866	444	...	...	...	44,112	23	44,089
Derajat Canals Special Survey	...	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	24	30,755
TOTAL	2,201	...	...	...	...	...	17	2,184	154,386	86,750	43,391	...	110	...	284,637	30,922	253,715
Bombay. (d)																	
Deccan and Gujarat.																	
Lower Panjhra River Works	516	126	...	...	...	...	...	642	1,571	337	...	...	...	...	1,908	...	1,908
Kadva River Works	1,493	372	21	...	...	...	...	1,886	6,635	1,398	—301	...	...	...	7,732	...	7,732
Pravara River Works—Ojhar Canal	200	50	...	...	...	...	...	250	22,476	7,320	439	...	...	...	30,235	14	30,221
" " " Lakh "	96	24	3	...	...	...	...	123	148	34	3	...	...	...	185	...	185
Mutha Canals	1,753	1,808	578	...	...	...	...	4,139	12,651	8,536	930	...	...	...	22,117	15	22,102
Khari Cut	722	232	...	...	...	...	...	954	12,168	2,871	213	...	...	...	15,252	18	15,234
Jamda Canal	76	19	20	...	..	...	...	115	77,517	18,768	1,233	...	...	...	97,518	2	97,516
Bhatodi Tank	160	39	4	...	...	...	...	203	27,339	7,000	935	...	...	...	35,274	69	35,205
Matoba Tank	49	53	...	...	...	...	...	102	14,913	3,596	294	...	...	...	18,803	1	18,802
Shirsuphal Tank	63	70	...	—	...	...	...	133	15,392	3,430	286	...	...	...	19,108	...	19,108
Bhadalwadi Tank	59	66	...	...	...	...	...	125	15,689	5,345	261	...	...	...	21,295	...	21,295
Koregaon Tank	30	9	...	...	...	...	...	39	2,815	700	23	...	...	...	3,538	...	3,538
A shti Tank	74	1	...	...	...	...	...	75	59,748	14,087	812	...	...	...	74,147	539	73,608

Rewari Canal	72	19	...	...	...	...	...	91	4,452	896	1	...	...	...	5,349	...	5,349
Upper Mán River Works(e)	1,003	211	28	...	...	...	...	1,242	30,011	9,156	633	...	...	...	39,800	24	39,776
Yerla River Irrigation Works(f)	320	68	2	...	...	...	...	390	49,946	10,386	679	...	...	...	61,011	237	60,774
Maini Tank	...	...	...	...	...	...	...	...	24,392	9,314	324	...	...	...	34,030	54	33,976
Muchkundi Tank	2	3	...	...	...	21	...	—16	11,087	2,607	228	...	...	...	13,922	27	13,895
Madag Tank	1	...	...	...	...	...	...	1	12,660	3,184	282	...	...	...	16,126	1	16,125
Asundi Tank	8	...	...	...	...	...	...	8	4,880	1,088	106	...	...	...	6,074	...	6,074
Parsul Tank	2,989	889	...	...	...	...	...	3,878	13,159	3,262	981	...	...	...	17,402	7	17,395
Gokak Canal, Second Section	112	77	...	...	...	...	...	189	8,898	6,948	1,425	...	...	...	17,271	...	17,271
Do. Storage Works	4,935	1,062	783	...	...	...	...	6,780	4,935	1,062	783	...	...	...	6,780	...	6,780
Sabarmati Project Survey	...	...	...	...	...	...	...	...	505	3,029	...	...	...	...	3,534	...	3,534
Mavinkop Tank	...	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	14	2,761
Dambal Tank	...	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	6	6,085
Medleri Tank	...	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswa Tank	...	...	...	...	...	...	...	...	10,280	2,677	114	...	...	...	13,071	1	13,070
Wadali Canal	...	...	...	...	...	...	...	...	2,001	510	160	...	...	...	2,671	...	2,671
Kasardi Tank	...	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal (g)	...	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...	...	689	170	13	...	...	...	872	...	872
	14,733	5,198	1,439	...	...	21	...	21,349	472,606	135,717	11,984	...	...	...	620,307	1,029	619,278
Deduct—Outlay from Contributions(h)	...	...	...	...	...	...	...	...	1,007	1,065	...	...	...	...	3,062	...	3,062
	14,733	5,198	1,439	...	...	21	...	21,349	470,609	134,652	11,984	...	...	...	617,245	1,029	616,216
Sindh.																	
Alibhur Kachari Canal	...	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fulaili Canal	4,700	940	...	...	...	...	...	5,640	81,869	16,731	65	...	...	...	98,665	2	98,663
Great Marak Canal	...	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	...	111,011	20,547	1,333	...	...	...	132,891	16	132,875
	4,700	940	...	...	...	...	...	5,640	260,242	51,290	1,724	...	...	...	313,256	26	313,230
Deduct—Outlay from Contributions (i)	...	...	...	...	...	...	...	...	2,660	259	...	...	...	...	2,919	...	2,919
	4,700	940	...	...	...	...	...	5,640	257,582	51,031	1,724	...	...	...	310,337	26	310,311
TOTAL (c)	19,433	6,138	1,439	...	...	21	...	26,989	728,191	185,683	13,708	...	...	...	927,582	1,055	926,527
Total Imperial	63,818	10,577	2,207	...	48	37	69	76,544	1,114,553	308,881	64,676	356	724	17	1,489,207	32,145	1,457,062
Carried forward	63,818	10,577	2,207	...	48	37	69	76,544	1,114,553	308,881	64,676	356	724	17	1,489,207	32,145	1,457,062

(a) The following accounts have been merged into the Capital Accounts of Ajmere Sub-Collectorate, *viz.*, Muckrera, Ladpura, Bheer and Rajosee Tanks.
(b) The following accounts have been merged into the Capital Accounts of the Beawar Sub-Collectorate, *viz.*, Jalea, Bulad and Chitar Tanks.
(c) Past Capital outlay on Abdool Rahman Khan's Canal omitted, as the project has been abandoned.
(d) The Kalála, Bhokar, Newree and Pangaon Tanks under Dekkan and Gujarat, and Rohri and Hyderabad, Eastern Delta and Jambro Canals under Sindh have been omitted this year, as no Capital and Revenue Accounts are now maintained for these works.
(e) Includes Gundowli Canal and Pingli Tank.
(f) Includes Yerla Canal and Nehr Tank.
(g) Outlay on account of surveying and gauging charges debited in previous years to Agricultural Works for which Capital and Revenue Accounts are not kept, has now been included in the Capital Account of this Canal.

	Rx.
(h) Kharie Cut	2,287
Fulaili Canal	775
	3,062

	Rx.
(i) Gokak Canal	1,006
Sukker Canal	1,913
	2,919

No. 60A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds during, and to end of, the Year 1888-89—*continued.*

IRRIGATION AND NAVIGATION—*continued.*	Expenditure during the year.								Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Loss by Exchange.	Total.	Less Receipts on Capital Account	Net Total.
Works for which Capital and Revenue Accounts are kept—*continued.*	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Brought forward	63,818	10,577	2,207	...	48	37	69	76,544	1,114,553	308,881	64,676	356	724	17	1,489,207	32,145	1,457,062
Provincial.																	
Bengal.																	
Calcutta and Eastern Canals	4,045	1,077	23	...	...	...	358	4,787	(a)452,633	38,520	34,581	85	1,080	...	526,899	4,155	522,744
Sarun Project	...	...	...	...	...	...	...	...	47,995	16,417	2,561	...	...	...	66,973	50	66,923
Orissa Coast Canal	7,030	2,496	346	...	...	1	91	9,780	251,841	56,500	17,062	...	3,730	...	329,133	329	328,804
Damoodur Project	...	...	...	...	...	120	...	—120	9,063	9,486	710	...	...	...	19,259	4,145	15,114
Tirhoot Project	...	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	16	53,143
Hooghly Project	...	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	97	14,243
Total	11,075	3,573	369	...	...	121	449	14,447	782,814	165,818	56,236	85	4,810	...	1,009,763	8,792	1,000,971
N.-W. Provinces and Oudh.																	
Dún Canals	...	...	...	...	17	...	...	17	57,297	4,586	415	...	106	...	62,404	105	62,299
Rohilkund Canals	145	33	...	...	...	...	248	—70	111,537	36,114	3,393	...	1,254	...	152,298	836	151,462
Bijnor Canals	...	...	...	...	...	...	1	—1	6,997	...	...	...	...	...	6,997	...	6,997
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	52	7,436
" " Survey	24	1	...	...	...	...	...	25	1,072	13,935	70	...	...	...	15,077	73	15,004
Sardah Canals	22	1	...	...	...	...	...	23	(b)4,590	169	...	...	...	...	4,759	...	4,759
Cawnpur Extension Survey Division, Lower Ganges Canal	...	...	...	...	...	...	...	...	1,781	3,425	...	...	...	...	5,206	...	5,206
Total	191	35	...	...	17	...	249	—6	190,593	58,398	3,878	...	1,360	...	254,229	1,066	253,163

Madras.																	
Chembrambakam Tank Project	...	...	...	...	...	...	...	...	49,180	12,454	820	...	...	...	62,454	12	62,442
Palar Anicut System	1,482	341	...	...	...	...	...	1,823	136,628	36,424	2,987	...	...	...	176,039	...	176,039
Neringipet Project	...	...	...	...	...	...	...	—	35	8	...	...	...	...	43	...	43
Chilka Lake	167	38	...	...	...	...	...	205	2,186	502	...	...	...	...	2,688	...	2,688
Vyalur Project	39	5	...	...	...	...	...	44	42	5	...	...	...	...	47	...	47
Buckingham Canal	22,599	4,803	—375	...	...	...	...	27,027	473,784	128,805	14,011	...	...	—	616,600	8	616,592
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	117	151,583
Ganjam—Gopalpur Canal	4,413	1,015	24	...	...	...	...	5,452	4,644	2,636	246	...	...	...	7,526	...	7,526
Lower Coleroon Project	...	...	...	...	...	...	...	...	129	3,907	—26	...	...	...	4,010	...	4,010
Surveys	...	...	...	...	...	...	...	...	619	5,502	38	...	...	...	6,159	...	6,159
West Coast Canal	...	...	...	...	...	...	...	...	347	81	...	...	...	...	428	...	428
B. Project	...	...	...	...	...	...	...	...	26	444	—36	...	...	...	434	...	434
Kovur-Mungair Junction Canal	...	...	...	...	...	...	...	...	4,870	1,120	72	...	...	...	6,062	...	6,062
C. Project	...	...	...	...	...	...	...	...	91	580	—10	...	...	...	661	...	661
Pelandorai Anicut System	500	115	...	...	...	...	...	615	32,695	6,963	776	...	...	...	40,434	80	40,354
TOTAL	29,200	6,317	—351	...	...	...	...	35,166	835,056	220,686	19,543	...	...	...	1,075,285	217	1,075,068
Total Provincial	40,466	9,925	18	...	17	121	698	49,607	1,808,463	444,902	79,657	85	6,170	...	2,339,277	10,075	2,329,202
Total Irrigation and Navigation	104,284	20,502	2,225	...	65	158	767	126,151	2,923,016	753,783	144,333	441	6,894	17	3,828,484	42,220	3,786,264
AGRICULTURAL.																	
Provincial.																	
Lower Burma. (c)																	
Irrawaddy Embankments	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
Total Agricultural	...	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	419	307,132
GRAND TOTAL	104,284	20,502	2,225	...	65	158	767	126,151	3,180,303	801,903	146,472	446	6,894	17	4,136,035	42,639	4,093,396

(a) Includes *Rs.* 249,101 being approximate expenditure prior to the year 1861-62, as furnished by the Board of Revenue, Lower Provinces, Bengal.
(b) The whole expenditure is shown under Works in accordance with instructions issued by North-Western Provinces Government.
(c) The Capital and Revenue Accounts of the Ramree Embankmen tand of the Reclamation of the Thatone and Maobin Plains have been discontinued, under orders of the Chief Commissioner, Burma.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL AND PROVINCIAL FUNDS during, and to end of, the Year 1888-89.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Expenditure during the year.								Total Expenditure to end of year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunded.	Suspense.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana.																
Tanks in Ajmere Sub-Collectorate (a)	4	2,981	1,563	32	...	...	...	4,580	1,256	15,025	13,318	513	...	4	...	30,116
„ in Beawar „ „ (b)	48	384	243	4	...	...	...	679	626	21,748	16,676	506	...	35	...	39,591
„ in Todghur „ „	...	248	135	3	...	...	...	386	890	7,239	7,550	188	...	...	...	15,867
TOTAL	52	3,613	1,941	39	...	...	...	5,645	2,772	44,012	37,544	1,207	...	39	...	85,574
Punjab.																
Upper Sutlej Inundation Canals	72	5,655	5,336	145	...	1	...	11,209	10,217	153,131	119,766	1,963	38	261	...	285,376
Lower Sutlej and Chenab Inundation Canals	1,229	25,592	9,941	34	2	16	...	36,814	19,531	507,640	157,472	1,313	77	65	...	686,098
Indus Inundation Canal	4,587	11,195	8,623	171	...	...	...	24,576	46,181	309,242	169,273	2,666	150	16	...	527,528
Shahpur Canals	1,500	1,335	348	1	...	4	...	3,188	1,843	13,561	1,856	3	...	54	...	17,317
Madhopore Workshops	...	...	...	...	...	...	...	...	...	461	7,288	11,924	23,542	...	...	43,215
	7,388	43,777	24,248	351	2	21	...	75,787	77,772	984,035	455,655	17,869	23,807	396	..	1,559,534
Deduct—Outlay from Contributions from Zar-i-nagha Fund and Statute Labor	433	24,563	...	...	...	...	...	24,996	16,858	482,050	40	2	...	...	...	498,950
TOTAL	6,955	19,214	24,248	351	2	21	...	50,791	60,914	501,985	455,615	17,867	23,807	396		1,060,584
Bombay. Deccan and Gujarat.																
Kharicut	...	375	190	...	...	...	...	565	...	1,335	1,059	...	...	...	...	2,394
Hartala Tank	...	22	11	...	...	...	...	33	...	248	119	...	...	9	...	376
Mhuswa Tank	...	90	50	5	...	...	...	145	...	770	525	9	...	9	...	1,313
Jamda Canal	...	537	507	15	...	...	...	1,059	150	13,040	7,084	206	8	33	...	20,521
Pravara River Works—Ojhar Canal	...	310	218	2	...	...	...	530	12	3,332	2,501	68	...	...	...	5,913
Bhatodi Tank	...	337	181	3	...	...	...	521	19	2,196	1,500	21	...	1	...	3,737
Matoba Tank	...	114	92	...	...	...	...	206	...	1,065	704	...	...	9	...	1,778
Kasardi Tank	...	15	7	...	...	...	...	22	3	773	304	39	...	...	...	1,119
Shirsuphal Tank	...	113	78	...	...	...	...	191	...	1,009	771	...	...	...	...	1,780
Bhadalwadi Tank	...	122	80	...	...	...	...	202	...	733	475	...	...	...	...	1,208
Koregaum Tank	...	42	25	...	...	...	...	67	...	102	46	...	...	...	...	148
Ashti Tank	...	426	304	14	...	...	...	744	...	3,120	1,848	24	...	...	...	4,992
Rewari Canal	...	101	64	7	...	...	...	172	38	2,426	2,280	35	...	...	...	4,779
Upper Mán River Works (c)	...	292	145	17	...	...	...	454	...	2,010	1,655	49	...	13	...	3,727
Yerla River Irrigation Works (d)	...	395	181	15	...	...	...	591	...	4,312	3,220	54	...	2	...	7,588
Chickli Canal	...	50	31	5	...	...	...	86	...	1,032	1,220	17	...	...	...	2,269
Maini Tank	...	215	101	10	...	...	...	326	19	2,485	1,555	39	...	2	...	4,100
Muchkundi Tank	...	30	7	...	...	...	...	37	...	145	42	2	...	...	...	189
Gadikeri Tank	...	...	...	...	...	179	...	179	...	58	12	...	...	179	...	249
Dambal Tank	...	27	12	...	...	...	...	39	6	346	110	...	...	...	...	462
Medleri Tank	...	128	36	...	...	...	...	164	...	463	122	...	...	27	...	612
Madag Tank	...	86	40	...	...	...	...	126	50	2,843	1,379	54	...	...	...	4,326
Asundi Tank	—	40	13	...	...	...	...	53	...	213	64	...	...	...	...	277
Gokak Canal, First Section (e)	...	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	...	...	3	31	6	...	...	...	...	40
Mhasvad Tank	...	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160

Sindh.																
Sukkur Canal	...	2,806	658	10	...	...	...	3,474	1,148	58,529	13,526	939	...	5	...	74,147
Ghar Canal	6,728	7,107	3,215	20	...	2	...	17,072	21,648	152,504	42,601	334	...	13	...	217,100
Mehrabwah Canal	...	1,534	259	5	...	...	...	1,798	...	5,738	1,331	5	...	...	...	7,074
Alibhur Katchari Canal	...	1,224	207	4	...	...	...	1,435	...	8,041	1,860	13	...	2	...	9,916
Great Marak Canal	...	1,287	218	4	...	...	...	1,509	64	15,343	3,856	19	...	4	...	19,286
Surfrazwah Canal	...	1,323	224	4	...	...	...	1,551	...	13,400	3,875	13	...	...	...	17,288
Fulaili Canal	...	18,643	3,104	—24	...	...	...	21,723	7	289,067	70,121	856	...	78	...	360,129
	6,728	37,791	10,258	116	...	181	...	55,074	23,167	586,938	165,899	2,796	8	386	...	779,194
Deduct—Expenditure from Contributions(f)	...	..	...	...	...	...	...	...	8 45	248	...	...	...	...	...	1,093
TOTAL	6,728	37,791	10,258	116	...	181	...	55,074	22,322	586,690	165,899	2,796	8	386	...	778,101
Total Imperial	13,735	60,618	36,447	506	2	202	...	111,510	86,008	1,132,687	659,058	21,870	23,815	821	...	1,924,259
Provincial.																
Bengal.																
Calcutta and Eastern Canals	457	16,366	8,466	2,906	...	2	...	28,197	(g) 226,463	297,247	218,518	9,076	...	2	...	751,306
Orissa Coast Canal	...	4,260	1,750	1,446	...	26	...	7,482	...	16,300	5,459	2,743	...	27	...	24,529
Sarun Project	...	2,398	1,025	67	...	...	...	3,490	...	19,278	5,391	—683	...	...	...	23,986
TOTAL	457	23,024	11,241	4,419	...	28	..	39,169	226,463	332,825	229,368	11,136	...	29	...	799,821
N.-W. Provinces and Oudh.																
Dún Canal	458	1,273	1,775	—43	...	2	...	3,465	6,856	35,663	50,390	1,263	576	8	...	94,756
Rohilkund Canals	927	1,670	5,666	20	...	...	...	8,283	27,230	48,792	114,473	2,862	380	388	...	194,125
Bijnor Canals	59	81	238	1	...	...	...	379	1,621	4,027	5,050	37	...	523	...	11,258
Bundelkund Irrigation Works { Hamirpur	152	110	211	10	...	...	...	483	} 2,026	6,394	6,808	100	...	5	...	15,333
Bundelkund Irrigation Works { Jhansi	...	118	147	...	...	...	...	265								
TOTAL	1,596	3,252	(h)8,037	—12	...	2	...	12,875	37,733	94,876	176,721	4,262	956	924	...	315,472
Madras.																
Chembrambakam Tank	—228	43	—41	—8	...	...	...	—234	—399	—108	—115	—16	...	...	...	—638
Chilka Lake	...	29	7	...	...	...	...	36	...	121	21	...	...	...	...	142
Buckingham Canal	775	8,469	2,864	257	...	164	...	12,529	4,386	150,766	43,599	4,101	...	1,288	...	204,140
Madras W. S. and I. E. Project*	—44	649	258	—6	...	...	...	857	—10	37,697	10,750	697	...	...	...	49,134
West Coast Canal	...	...	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	88	1,199	298	...	...	...	...	1,585	44	2,295	540	...	...	...	...	2,879
Vadarniem Canal	...	500	122	...	...	...	...	622	15	1,574	389	...	...	...	...	1,978
Palar Anicut System	1,244	3,784	1,165	—4	...	...	...	6,189	2,515	7,358	2,288	—9	...	...	...	12,152
TOTAL	1,835	14,673	4,673	239	...	164	...	21,584	6,564	199,703	57,474	4,773	...	1,288	...	269,802
Total Provincial.	3,888	40,949	23,951	4,646	...	194	...	73,628	270,760	627,404	463,563	20,171	956	2,241	...	1,385,095
Total Irrigation and Navigation.	17,623	101,567	60,398	5,152	2	396	...	185,138	356,768	1,760,091	1,122,621	42,041	24,771	3,062	...	3,309,354
AGRICULTURAL.																
Provincal.																
Lower Burma.																
Irrawaddy Embankment	1,781	5,108	1,573	490	...	...	102	9,054	21,138	75,753	22,860	1,544	23	...	218	121,536
TOTAL	1,781	5,108	1,573	490	...	...	102	9,054	21,138	75,753	22,860	1,544	23	...	218	121,536

* The Revenue Accounts of these works are under preparation and completion. The expenditure to close of the year is approximate and subject to revision.

(a) The accounts of Muckrera, Ladpura, Bheer and Rajosie Tanks, have been merged into the Revenue Accounts of Ajmere Sub-Collectorate.

(b) The accounts of Jalea, Bulad and Chitar Tanks have been merged into the Revenue Accounts of the Beawur Sub-Collectorate.

(c) Includes Gondowli Canal and Pingli Tank.

(d) Includes Yerla Canal and Nehre Tank.

(e) Exclusive of expenditure from funds not charged to Revenue.

(f) Fulaili Canal . . . . Rx. 831
Jamda " . . . . . " 262
1,093

(g) This includes Rx. 136,361 being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(h) Includes Rx. 84—charges by the Civil Department for collection of owner's rates, &c.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section K.—Buildings and Roads.

Revenue *Rx.*604,753. Expenditure *Rx.*5,310,732.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works						
	61	Receipts	146	...	42,544	...
	62	Expenditure	149	...	...	1,108,206
		Details of Imperial Expenditure on—				
	62A	New Buildings	152	538,239	...	...
	62B	Repairs	153	282,365	...	...
Civil Works						
	61	Receipts	146	...	562,209	...
	61A	Details of Provincial and Local Fund Receipts included in No. 61 . .	148	511,411	...	...
	62	Expenditure	149	...	...	4,202,526
		Details of Expenditure included in Account No. 62—				
		Imperial Expenditure—				
	62C	New Buildings . . .	154	220,527	...	...
	D	Repairs to Buildings . . .	155	53,066	...	...
	E	New Roads	156	287,715	...	...
	F	Repairs to Roads . . .	156	51,651	...	...
	G	Miscellaneous—New Works .	157	3,641	...	...
	H	Miscellaneous—Repairs . .	157	1,907	...	...
		Provincial Expenditure—				
	I	New Buildings . . .	158	453,278	...	...
	J	Repairs to Buildings . . .	158	172,120	...	...
	K	New Roads	159	189,689	...	...
	L	Repairs to Roads . . .	159	460,876	...	...
	M	Miscellaneous—New Works .	160	30,704	...	...
	N	Miscellaneous—Repairs . .	160	15,860	...	...
		Incorporated Local Expenditure—				
	O	New Buildings	161	26,594	...	...
	P	Repairs to Buildings . .	161	19,205	...	...
	Q	New Roads	161	185,094	...	...
	R	Repairs to Roads . . .	162	224,456	...	...
	S	Miscellaneous—New Works	162	18,365	...	...
	T	Miscellaneous—Repairs . .	162	9,087	...	...
			Total .		604,753	5,310,732

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and INDIA, GENERAL

Heads of Revenue.	No. of Items.	Inspector-General of Military Works.			Rajputana and C. I.	Rajputana.	Central India.	Coorg.			Mysore.
		Military.	Civil.	Total.	Military.	Civil.	Civil.	Military.	Civil.	Total.	Civil.
Imperial.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	1	8,102	...	8,102	376	555	566	...	...	...	...
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	2	3,589	...	3,589	307	241	207	...	60	60	...
Casual rents of buildings	3	810	6	816	235	161	101	...	38	38	...
Sales of buildings	4	2,736	...	2,736	...	7	500	...	...	...	...
" barrack furniture	5	307	...	307	46	...	...	...	...	...	...
" tools and plant	6	344	4	348	51	4	40	...	23	23	...
" produce	7	140	5	145	18	53	13	...	2	2	...
" old materials	8	383	...	383	8	25	7	...	62	62	...
Value of materials from old buildings	9	861	...	861	6	...	11	...	5	5	...
Recoveries of deferred fees from the students of the Royal Indian Engineering College	10	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	11	169	...	169	...	...	1	...	...	...	...
Fines, refunds and miscellaneous	12	600	57	657	6	12	26	...	8	8	...
Recoveries of barrack damages	13	2,010	...	2,010	150	...	...	...	...	...	...
" of advances made in England	14	1,284	...	1,284	...	...	...	...	...	...	...
Receipts by Civil Department	15	...	...	...	...	...	...	...	...	...	...
	16	21,395	72	21,467	1,203	1,058	1,472	...	198	198	...
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 148	17	...	...	...	...	...	5	...	2,463	2,463	...
Total	18	21,395	72	21,467	1,203	1,058	1,477	...	2,661	2,661	...

Heads of Revenue.	No. of Items.	Central Provinces.			Upper Burma.			Lower Burma.			Assam.		
		Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
Imperial.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	1	3	...	3	436	408	844	337	...	337	74	...	74
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	2	122	...	122	8	48	56	213	...	213	77	...	77
Casual rents of buildings	3	...	...	...	2	...	2	78	...	78	...	...	...
Sales of buildings	4	...	...	...	41	100	141	...	...	...	25	...	25
" barrack furniture	5	27	...	27	1	...	1	19	...	19	...	...	...
" tools and plant	6	...	...	...	...	387	387	...	...	...	...	...	...
" produce	7	12	...	12	...	78	78	...	...	...	...	...	...
" old materials	8	92	...	92	...	210	210	...	...	...	...	...	...
Value of materials from old buildings	9	24	...	24	...	...	...	245	...	245	364	...	364
Recoveries of deferred fees from students of the Royal Indian Engineering College	10	...	...	...	...	...	...	...	...	...	...	...	...
Unclaimed deposits	11	...	...	...	...	9	9	...	...	...	...	...	...
Fines, refunds and miscellaneous	12	3	3	6	2	197	199	3	1,200	1,203	...	...	...
Recoveries of barrack damages	13	33	...	33	27	...	27	39	...	39	...	...	...
" of advances made in England	14	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Department	15	...	...	...	...	4	4	...	...	...	...	...	...
	16	316	3	319	517	1,441	1,958	934	1,200	2,134	540	...	540
Provincial and Incorporated Local Fund Receipts, as per Account No. 61A, page 148	17	...	15,068	15,068	...	4,798	4,798	...	11,481	11,481	...	13,912	13,912
Total	18	316	15,071	15,387	517	6,239	6,756	934	12,681	13,615	540	13,912	14,452

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the year 1888-89.

AND POLITICAL.

No. of Items.	Hyderabad.			Port Blair.			Beluchistan Agency.			Total—India.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	4,277	92	4,369	...	...	...	...	553	553	12,755	1,766	14,521
2	279	50	329	...	...	...	...	326	326	4,175	884	5,059
3	60	105	165	...	...	...	...	...	...	1,105	411	1,516
4	...	...	...	...	...	...	...	...	...	2,730	507	3,243
5	...	...	...	...	...	...	...	...	...	413	...	413
6	4	...	4	...	...	...	...	—56	—56	399	15	414
7	...	...	...	...	...	...	...	...	...	158	73	231
8	...	...	...	...	...	...	...	...	...	391	94	485
9		...	...	...	...	...	...	...	...	867	16	883
10	...	...	...	...	...	...	...	...	...	...	...	...
11	...	...	...	...	...	...	...	—1	—1	169	...	169
12	2	1	3	...	...	...	...	—19	—19	608	85	693
13	166	...	166	...	...	...	...	...	...	2,326	...	2,326
14	...	...	...	...	...	...	...	...	...	1,284	...	1,284
15	...	32	32	...	...	...	...	...	...	...	32	32
16	4,788	280	5,068	...	...	...	...	803	803	27,386	3,883	31,269
17	...	...	...	...	...	...	...	...	...	...	2,468	2,468
18	4,788	280	5,068	...	...	...	...	803	803	27,386	6,351	33,737

No. of Items.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	376	3,527	3,903	1,712	...	1,712	4,730	...	4,730	20,423	5,701	26,124
2	204	47	251	10	...	10	14	...	14	488	...	488	1,305	...	1,305	6,616	979	7,595
3	...	...	...	...	...	...	48	...	48	10	...	10	914	...	914	2,157	411	2,568
4	...	...	...	...	...	...	...	1,800	1,800	70	...	70	157	...	157	3,029	2,407	5,436
5	2	...	2	...	...	...	16	...	16	...	...	...	449	...	449	927	...	927
6	...	...	...	...	...	...	...	113	113	...	...	...	15	...	15	414	515	929
7	...	...	...	22	...	22	37	2	39	8	...	8	52	...	52	289	153	442
8	1	...	1	11	...	11	15	60	75	448	...	448	1,035	...	1,035	1,993	364	2,357
9	3	...	3	...	...	...		...	...	...	...	...	—418	...	—418	1,005	10	1,101
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	...	...	...	...	...	...	...	...	...	...	...	...	22	...	22	191	9	200
12	...	67	67	...	—17	—17	...	18	18	2	...	2	772	...	772	1,390	1,553	2,943
13	...	...	...	...	...	...	...	...	...	...	...	...	321	...	321	2,746	...	2,746
14	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,284	...	1,284
15	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	36	36
16	210	114	324	43	—17	26	506	5,520	6,026	2,738	...	2,738	9,354	...	9,354	42,544	12,144	54,688
17	...	91,067	91,067	...	93,217	93,217	...	59,289	59,289	...	98,483	98,483	...	121,628	121,628	...	511,411	511,411
18	210	91,181	91,391	43	93,200	93,243	506	64,809	65,315	2,738	98,483	101,221	9,354	121,628	130,982	42,544	523,555	566,099

ADD—RECEIPTS IN ENGLAND AS PER HOME ACCOUNTS, *viz.*:—

Royal Indian Civil Engineering College—Cooper's Hill:—

Fees and caution-money from Students	£	24,507	...	26,380	26,380
Sale of provisions, farm produce, &c.	,,	1,873			
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	...	...	12,274	12,274
GRAND TOTAL			42,544	562,209	604,753

No. 61 A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS.

	India.		Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
PROVINCIAL.	Central India.	Coorg.		Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
By Public Works Department.												
Rents of buildings, the returns from which are expected to yield interest on cost of construction	...	...	304	...	1,438	593	...	...	161	2,689	4,234	9,419
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	...	...	595	...	4,368	587	3,215	...	175	783	2,350	12,073
Casual rents of buildings	...	...	143	...	25	45	554	1,328*	1,102	229	1,058	4,484
Sales of buildings	...	...	595	...	...	...	1,629	—357	800	123	128	2,918
„ tools and plant	...	...	60	...	29	82	84	126	84	3,371	594	4,430
„ produce	...	...	42	...	...	...	201	1,186	2,237	308	395	4,369
„ old materials	...	...	96	...	58	57	596	417	401	664	2,034	4,323
Value of materials from old buildings	...	...	63	...	85	...	1,003	124	345	120	102	1,842
Recoveries of deferred fees from students of the R. I. C. E. College, Cooper's Hill	...	...	...	...	...	...	45	...	...	...	...	45
Receipts from P. W. workshops	...	...	...	...	...	...	...	9,800	...	34	...	9,834
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	3,027	...	...	...	3,027
Tolls on roads	...	...	910	...	...	...	4,957	...	...	21	61,367	67,255
Ferry receipts	...	...	3,458	...	...	...	...	...	...	...	...	3,458
Unclaimed deposits	...	...	...	...	7	10	5	...	31	87	63	203
Collection under Highway Act	...	...	...	...	...	...	...	...	...	...	2,046	2,046
Fines, refunds and miscellaneous	...	...	103	...	245	258	7,719	260	156	1,394	3,219	13,354
Total	...	...	6,369	...	6,255	1,632	20,008	15,911	5,492	9,823	77,590	143,080
By Civil Department.												
Casual rents of buildings	...	...	...	...	...	...	...	...	3,087	...	...	3,087
Sales of buildings	...	...	...	...	...	...	...	...	4,905	...	...	4,905
„ produce	...	...	...	...	1	...	...	...	...	...	...	1
„ old materials	...	...	...	...	...	...	...	...	347	...	...	347
Tolls on roads	...	...	...	...	...	...	...	...	8,404	...	183	8,587
Ferry receipts	...	...	1,667	...	...	18	27,233	67,555	20,678	...	...	117,151
Miscellaneous	...	...	50	...	...	...	2	2,323	470	1,925	279	5,049
Fees on masonry graves, &c.	...	...	...	...	53	...	221	315	168	273	...	1,030
Total	...	...	1,717	...	54	18	27,456	70,193	38,059	2,198	462	140,157
Total Provincial	...	...	8,086	...	6,309	1,650	47,464	86,104	43,551	12,021	78,052	283,237
INCORPORATED LOCAL.												
By Public Works Department.												
Casual rents of buildings	...	...	...	...	...	...	...	178	...	...	...	178
Sales of buildings	...	...	...	...	...	...	...	27	...	...	...	27
„ tools and plant	...	...	...	...	...	...	...	123	...	...	...	123
„ produce	...	...	...	...	...	...	...	575	...	285	...	860
„ old materials	...	4	...	...	...	...	...	181	27	12	...	224
Value of materials from old buildings	...	...	...	...	...	...	...	8	...	...	...	8
Unclaimed deposits	...	...	...	...	...	...	...	32	...	...	...	32
Fines, refunds and miscellaneous	...	2	...	...	...	135	...	76	52	298	...	563
Total	...	6	...	...	...	135	...	1,200	79	595	...	2,015
By Civil Department.												
Casual rents of buildings	...	...	...	...	...	...	...	...	389	...	215	604
Sales of buildings	...	...	...	...	...	...	...	...	80	...	371	451
„ produce	...	...	...	...	...	4	...	...	...	...	...	4
„ old materials	...	...	...	...	...	...	...	...	177	...	...	177
Tolls on roads	...	...	...	...	...	...	1,056	...	...	...	...	1,056
Canal and Ferry receipts	...	2,457	4,851	4,798	5,035	12,123	42,547	1,222	14,876	...	16,975	104,884
Miscellaneous	5	...	2,131	...	137	...	...	11	137	85,867	26,015	114,303
Arboriculture	...	...	...	...	...	...	...	4,680	...	...	...	4,680
Total	5	2,457	6,982	4,798	5,172	12,127	43,603	5,913	15,659	85,867	43,576	226,159
Total Local	5	2,463	6,982	4,798	5,172	12,262	43,603	7,113	15,738	86,462	43,576	228,174
GRAND TOTAL as per Abstract	5	2,463	15,068	4,798	11,481	13,912	91,067	93,217	59,289	98,483	121,628	511,411

* Undefined in the Examiner's Account.

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1888-89.

IMPERIAL.	India—General and Political.										Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Inspector General of Military Works.	Rajputana and C. I.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Beluchistan Agency.	Total.		Upper.	Lower.							
Military Works.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works	266,120	4,570	...	...	112	...	15,882	...	...	286,684	6,066	123,408	18,773	13,010	497	5,172	20,350	20,280	43,999	538,239
Repairs	137,412	11,106	...	...	40	...	7,049	...	...	155,607	4,808	12,781	13,933	5,244	1,755	211	7,899	29,929	50,198	282,365
Establishment	124,544	8,077	...	...	26	...	6,716	...	...	139,363	2,501	19,027	7,561	3,895	463	1,207	6,440	10,750	22,153	213,360
Tools and Plant	2,795	167	...	...	2	...	423	...	...	3,387	163	1,819	490	254	30	25	420	692	1,426	8,706
Suspense	—6,275	—378	...	...	...	...	841	...	...	—5,812	...	...	...	...	...	...	...	—	543	—5,269
Barrack furniture, including repairs and establishment	524,596	23,542	...	...	180	...	30,911	...	...	579,229	13,538	157,035	40,757	22,403	2,745	6,615	35,109	61,651	118,319	1,037,401
	47,790	3,893	...	...	...	...	...	..	...	51,683	469	3,909	...	201	...	22	1,087	...	13,434	70,805
Total	572,386	27,435	...	...	180	...	30,911	...	...	630,912	14,007	160,944	40,757	22,604	2,745	6,637	36,196	61,651	131,753	1,108,206
Deduct—Outlay in England @ 2 s. per R	7,541	75	...	...	...	...	2,134	...	...	9,750	...	...	...	377	...	...	...	...	305	10,392
" *Loss by Exchange*	3,509	35	...	...	...	...	993	...	...	4,537	...	...	...	156	...	...	...	...	142	4,835
Net India—Military Works	561,336	27,325	...	...	180	...	27,784	...	...	616,625	14,007	160,944	40,757	22,111	2,745	6,637	36,196	61,651	131,306	1,092,979
Civil Works.																				
Civil Buildings:—																				
New Works	4,736	...	492	1,151	746	...	467	1,055	9,307	18,004	202	117,643	...	602	34,670	3,740	39,234	479	5,953	220,527
Repairs	3,832	...	1,698	2,031	293	...	600	1,057	3,430	12,941	272	6,166	...	544	14,042	4,626	7,428	850	6,197	53,066
Communications:—																				
New Works	...	...	2,639	1,982	1,598	...	...	...	26,272	32,491	...	124,878	502	...	...	...	129,844	...	...	287,715
Repairs	...	...	4,437	14,031	4,456	...	...	...	7,900	30,824	...	14,862	1,617	...	...	1,006	3,342	...	...	51,651
Mis. P. Improvements:—																				
New Works	...	...	...	...	...	...	...	...	4,568	4,568	501	—2,028	...	...	600	...	...	...	...	3,641
Repairs	...	..	...	...	...	...	...	...	99	99	...	1,808	...	...	...	...	...	...	...	1,907
Total Works and Repairs	8,618	...	9,266	19,195	7,093	...	1,067	2,112	51,576	98,927	975	263,329	2,119	1,146	49,312	9,372	179,848	1,329	12,150	618,507
Establishment	1,982	...	5,594	14,823	3,376	...	245	1,328	19,904	47,252	126	35,451	15	264	13,721	2,156	34,559	748	2,592	136,884
Tools and Plant	129	...	66	334	193	...	16	...	650	1,388	7	2,512	...	17	703	140	385	19	140	5,311
Suspense	3,488*	...	...	—1,156	—222	...	...	...	—162	1,948	...	—8,373	...	...	352	...	—8,407	...	...	—14,480
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	4	...	...	...	...	...	...	...	4
Expenditure by Civil Department	...	...	...	...	...	503	...	...	...	503	...	3,000	...	...	...	...	...	...	...	3,503
Total	14,217	...	14,926	33,196	10,440	503	1,328	3,440	71,968	150,018	1,108	295,923	2,134	1,427	64,088	11,668	206,385	2,096	14,882	749,729
Deduct—Outlay in England @ 2 s. per R	...	...	...	...	131	...	...	...	...	131	1	...	...	...	20	...	2,529	53	15	2,749
" *Loss by Exchange*	...	...	...	...	61	...	...	...	...	61	...	...	...	...	9	...	1,177	25	7	1,279
Net India—Civil Works	14,217	...	14,926	33,196	10,248	503	1,328	3,440	71,968	149,826	1,107	295,923	2,134	1,427	64,059	11,668	202,679	2,018	14,860	745,701
Total Outlay—India	575,553	27,325	14,926	33,196	10,428	503	29,112	3,440	71,968	766,451	15,114	456,867	42,891	23,538	66,804	18,305	238,875	63,669	146,166	1,838,680
Carried forward	575,553	27,325	14,926	33,196	10,428	503	29,112	3,440	71,968	766,451	15,114	456,867	42,891	23,538	66,804	18,305	238,875	63,669	146,166	1,838,680

* Suspense Balance held on the Auxiliary books of the Accountant General, Public Works Department.

No. 62.—Abstract Account of Expenditure on Buildings and Roads—Military and Civil Works,—from Imperial, Provincial, and Incorporated Local Funds—*concluded.*

	India—General and Political.										Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Inspector-General of Military Works.	Rajputana and Central India.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Beluchistan Agency.	Total.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	575,553	27,325	14,926	33,196	10,428	503	29,112	3,440	71,968	766,451	15,114	456,867	42,891	23,538	60,804	18,305	238,875	63,669	146,166	1,838,680
PROVINCIAL.																				
Military.																				
Nil	—	...	...	...	...	—	—	...	...	...	...	...	—	...	...	...	...	...	...	—
Civil Works.																				
Civil Buildings—																				
New works	...	...	...	...	...	...	...	...	...	...	21,407	...	18,128	4,988	119,760	51,677	51,918	90,163	95,237	453,278
Repairs	...	...	...	...	...	...	...	...	...	...	4,531	...	11,797	4,869	50,056	31,112	20,473	14,682	34,600	172,120
	...	...	...	...	...	...	...	...	...	...	25,938		29,925	9,857	169,816	82,789	72,391	104,845	129,837	625,398
Communications—																				
New Works	...	...	...	...	...	...	...	...	...	...	19,380	...	12,113	5,215	58,369	15,529	16,582	25,250	37,251	189,689
Repairs	...	...	...	...	...	...	...	...	...	...	38,472	...	38,688	9,760	83,053	92,300	98,986	12,771	91,846	460,876
	...	...	...	...	...	...	...	...	...	...	57,852	...	50,801	14,975	141,422	107,829	110,568	38,021	129,097	650,565
Miscellaneous P. Improvements—																				
New Works	...	...	...	...	...	...	...	...	...	...	395	...	1,414	203	8,415	911	1,634	5,787	11,945	30,704
Repairs	...	...	...	...	...	...	...	...	...	...	11	...	806	69	5,834	560	3,295	1,902	3,383	15,860
	...	...	...	...	...	...	...	...	...	...	406	...	2,220	272	14,249	1,471	4,929	7,689	15,328	46,564
Total Works and Repairs	...	...	...	...	...	...	...	...	...	...	84,196	...	82,946	25,104	325,487	192,089	187,888	150,555	274,262	1,322,527
Establishment	...	...	...	...	...	...	...	...	...	...	28,960	...	31,848	33,476	69,138	62,794	43,699	53,962	88,278	412,155
Tools and Plant	...	...	...	...	—	...	...	...	...	...	1,077	...	984	682	4,750	1,314	929	5,709	4,638	20,083
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21	...	...	30	...	51
Suspense	—	...	...	...	...	...	...	...	...	...	1,485	...	2,324	175	—8,966	1,150	2,711	—2,815	549	—3,387
Expenditure by the Civil Department	...	...	...	...	...	—	...	...	...	...	275	...	3,799	1,750	11,966	20,477	3,505	17,711	4,019	63,502
Total Civil Works	...	...	...	...	...	—	...	...	...	...	115,993	...	121,901	61,187	402,396	277,824	238,732	225,152	371,746	1,814,931
Total Provincial	...	...	...	...	...	—	...	...	...	...	115,993	...	121,901	61,187	402,396	277,824	238,732	225,152	371,746	1,814,931

INCORPORATED LOCAL CIVIL WORKS.																				
Civil Buildings—																				
New Works	...	...	22	...	—	...	...	...	...	22	...	...	303	108	...	14,219	7,075	...	4,867	26,594
Repairs	...	...	24	...	...	...	...	...	...	24	...	...	111	387	...	11,118	7,325	...	240	19,205
	...	...	46	...	...	...	...	...	...	46	...	...	414	495	...	25,337	14,400	...	5,107	45,799
Communications—																				
New Works	...	...	533	...	983	...	...	...	...	1,516	964	...	12,057	51,469	...	51,487	21,410	8,932	37,259	185,094
Repairs	...	...	1,029	...	593	...	...	...	...	1,622	...	...	5,059	29,535	...	98,093	49,369	2,071	38,707	224,456
	...	...	1,562	...	1,576	...	...	...	...	3,138	964	...	17,116	81,004	...	149,580	70,779	11,003	75,966	409,550
Miscellaneous P. Improvements—																				
New Works	...	...	...	...	57	...	...	...	...	57	...	...	7,517	1,317	...	1,277	5,831	177	2,189	18,365
Repairs	...	...	...	...	24	...	...	...	...	24	...	...	1,463	319	...	1,853	4,858	...	570	9,087
	...	...	...	...	81	...	...	...	...	81	...	...	8,980	1,636	...	3,130	10,689	177	2,759	27,452
TOTAL Works and Repairs:	...	...	1,608	...	1,657	...	...	...	...	3,265	964	...	26,510	83,135	...	178,047	95,868	11,180	83,832	482,801
Establishment	...	...	161	...	414	...	...	...	...	575	96	...	6,043	3,874	...	54,197	9,955	3,469	10,162	88,371
Tools and Plant	...	...	24	...	25	...	...	...	...	49	15	...	484	43	...	1,242	191	6,138	1,501	9,663
Profit and Loss	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	...	2
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	—497	...	...	...	—497
Expenditure by the Civil Department	...	...	135	1,981	...	...	...	...	...	2,116	21,942	1,081	10,962	314	372,597	7,089	878	386,668	113,634	917,281
TOTAL INCORPORATED LOCAL	...	...	1,928	1,98·	2,096	...	...	...	...	6,005	23,017	1,081	43,999	87,366	372,597	240,080	106,892	407,455	209,129	1,497,621
GRAND TOTAL *Rx.*	575,553	27,325	16,854	35,177	12,524	503	29,112	3,440	71,968	772,456	154,124	457,948	208,791	172,091	841,797	536,209	584,499	696,276	727,041	5,151,232
Deduct—Charges incurred on account of Tel. Dept. by Bombay P. W. D.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	630
																				5,150,002

ADD—EXPENDITURE IN ENGLAND, AS PER HOME ACCOUNTS, *viz.* :—

	£	£	£	£	
Royal Indian Civil Engineering College, Cooper's Hill—					
Salaries of President, Professors, &c., wages of servants, provisions and contingent expenses, and refund of caution money to students	25,093				
Cost of alterations and additions to the College Buildings	3,675				
		28,768			
Salaries and expenses, while gaining practical experience in their profession, of Students retained in England after having passed out of the Royal Indian Civil Engineering College		4,671			
Passage to India of officers on appointment, and deputation allowance of a Mining Engineer to India, &c., &c.		2,780			
Furlough pay and allowances of Military Officers in the Public Works Department		25,146			
Absentee allowances of Civil Officers in the Public Works Department		33,930			
			95,295		
Salaries and Expenses of Native Officers of the Public Works Department whilst undergoing practical training in England, and return passages to India			847		
Stores for India—					
Military Works				96,142	
Civil Works				10,392	
				2,749	
				£	109,283
EXCHANGE ON ENGLISH PAYMENTS				*Rx.*	50,847
GRAND TOTAL, MILITARY AND CIVIL WORKS				„	5,310,732

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL INDIA.	ENGLAND.	EXCHANGE.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Military Works	1,092,979	...	...	1,092,979	10,392	4,835	1,108,206
Civil Works	745,071	1,814,931	1,497,621	4,057,623	98,891	46,012	4,202,526

No. 62 A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Buildings for accommodation of Troops.																					
	New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvement to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works	Fortifications.	Dockyard or Naval.	GRAND TOTAL.	*Deduct Outlay from Contributions*	NET TOTAL.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.															
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspector-General of Military Works	44,820	67,000	44,832	8,722	865	6,835	217	180	4,145	...	13,439	309	10,548	7,736	5,990	434	4,416	28,406	17,785	1,150	267,829	*1,709*	266,120
Rajputana and Central India	45	...	2,731	168	...	11	...	...	189	...	835	21	104	103	187	...	...	270	52	...	4,716	*146*	4,570
Coorg	112	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	112	...	112
Hyderabad	10,552	...	298	...	3,445	...	...	...	43	...	46	...	159	168	789	...	...	382	...	...	15,882	...	15,882
Central Provinces	...	...	1,567	144	...	...	...	...	79	...	1,190	354	...	540	1,943	...	40	19	190	...	6,066	...	6,066
Upper Burma	40,813	...	...	...	27,481	...	...	...	16,033*			...	4,467	5,163	3,590	...	13	21,263	4,693	...	123,516	*108*	123,408
Lower Burma	8,427	...	...	...	...	...	299	...	116*			...	240	5,637	4,054	...	...	80	...	...	18,853	*80*	18,773
Assam	...		...	...	...	...	...	...	1,792*			...	...	191	80	...	10,665	232	50	...	13,010	...	13,010
Bengal	40	...	...	...	...	...	...	...	77*			...	...	196	75	...	...	74	35	...	497	...	497
North-Western Provinces and Oudh	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	4,601	340	230	...	5,172	...	5,172
Punjab	...	...	...	...	...	...	...	...	738	38	17,152	...	9	326	230	...	...	1,557	300	...	20,350	...	20,350
Madras	8,090	1,916	...	...	54	6	34	18	46	...	622	...	7,192	540	588	196	...	691	934	...	20,927	*647*	20,280
Bombay	13,145	...	6,902	234	87	...	90	...	201	...	927	243	5,128	7,190	757	...	...	1,451	2,306	5,348	44,009	*10*	43,999
TOTAL	126,044	68,916	56,330	9,268	31,932	6,852	640	198	57,709			927	27,847	27,790	18,283	630	19,735	54,765	26,575	6,498	540,939	*2,700*	538,239

* Undefined in the Examiners' Accounts.

No. 62B.—CLASSIFIED ABSTRACT of EXPENDITURE, from IMPERIAL FUNDS on REPAIRS to MILITARY BUILDINGS.

PROVINCES.	Buildings for accommodation of Troops.										Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Buildings for Officers.		Temporary accommodation for European troops.		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rents of buildings or compensation for quarters.												
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspector-General of Military Works	44,960	11,543	1,041	1,782	1,693	393	1,280	...	4,489	7,209	264	4,994	5,883	9,398	752	8,528	34,430	5,765	446	144,850	7,438	137,412
Rajputana and Central India	5,074	457	30	84	...	—	497	...	1,286	...	32	227	432	858	...	...	2,699	27	...	11,703	597	11,106
Coorg	...	...	—	...	...	...	...		...	40	...	...	...	...	...	...	...	...	—	40	...	40
Hyderabad	2,491	...	914	...	...	...	119	...	178	...	—	78	188	1,273	...	...	1,733	75	...	7,049	...	7,049
Central Provinces	1,367	161	...	...	...	...	193	...	414	...	202	101	146	252	...	212	1,273	487	...	4,808	...	4,808
Upper Burma	3,393	...	96	...	78	...	2,658*			...	...	23	1,655	1,742	...	...	2,802	334	...	12,781	...	12,781
Lower Burma	4,399	101	...	...	168	...	2,763*			212	—	1,336	1,057	1,001	...	...	1,990	1,157	...	14,184	251	13,933
Assam	...	...	...	...	...	...	1,081*			267	...	...	348	...	...	2,258	1,109	181	...	5,244	...	5,244
Bengal	85	...	...	...	...	...	478*			114	...	73	496	6	...	...	508	...	...	1,755	...	1,755
North-Western Provinces and Oudh	...	...	22	...	...	...	55*			...	...	...	...	...	...	...	44	90	...	211	...	211
Punjab	85	...	104	...	...	...	2,716*			...	...	58	48	252	149	421	2,106	1,963	...	7,902	3	7,899
Madras	8,598	2,092	772	...	...	...	3,067*			3,872	...	2,805	1,193	2,741	299	3,240	567	720	...	29,966	37	29,929
Bombay	17,125	1,849	2,100	...	466	...	548	...	3,619	....	1,361	5,698	2,185	1,996	...	185	9,139	2,504	1,423	50,198	...	50,198
TOTAL	87,577	16,203	5,079	1,866	2,405	393	25,436			11,714	1,859	15,393	13,631	19,519	1,200	14,844	58,400	13,303	1,869	290,691	8,326	282,365

* Undefined in the Examiners' Accounts.

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Treasury and Currency.	Residences for Local Governments and Secretariat Offices.	Residency and Agency.	Land Revenue.	Stamps and Stationery.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspector-General of Military Works	...	...	...	...	576	...	...	...	...	...	...	...	...	...	...	4,210	...	...	...	...	...	...	4,786	...	4,786
Rajputana	...	...	...	*—16*	9	...	...	...	148	2	...	...	...	9	41	18	203	44	...	...	14	20	492	...	492
Central India	...	280	...	15	...	...	...	4	788	105	...	...	...	...	...	93	25	...	...	...	120	40	1,470	*319*	1,151
Coorg	...	...	...	4	...	6	616	...	...	...	...	...	...	2	...	...	82	7	...	...	...	29	746	...	746
Hyderabad	...	...	...	43	...	...	...	121	...	...	...	...	...	...	20	378	...	...	68	...	...	722	1,352	885	467
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,055	...	...	...	...	...	1,055	...	1,055
Beluchistan Agency	...	...	...	12	359	...	15	...	982	...	...	...	3,246	...	1,657	...	196	1,151	1,621	...	57	115	9,411	*104*	9,307
Central Provinces	...	...	...	166	36	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	202	...	202
Upper Burma	...	33	...	5,364	1,768	...	...	3,150	...	...	...	...	...	...	33,332	688	33,967	31,438	97	...	1,260	6,979	118,076	*433*	117,643
Assam	...	...	...	274	328	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	602	...	602
Bengal	340	474	73	4,264	696	3,576	338	...	284	...	...	24,584	...	...	...	...	...	...	...	...	...	41	34,670	...	34,670
N.-W. Provinces and Oudh	...	2,859	...	450	231	46	...	...	...	...	...	...	154	...	...	...	...	...	...	...	...	...	3,740	...	3,740
Punjab	...	...	...	467	79	36,897	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,803	39,246	*12*	39,234
Madras	...	...	...	274	205	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	479	...	479
Bombay	1,142	...	394	1,276	3,020	...	...	...	121	...	...	...	...	...	...	...	...	...	...	...	...	...	5,953	...	5,953
TOTAL	1,482	3,646	467	12,593	7,307	40,525	969	3,275	2,323	107	...	24,584	3,400	11	35,050	5,387	35,528	32,640	1,786	...	1,451	9,749	222,280	*1,753*	220,527

No. 62D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Excise and Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Buildings and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Residency and Agency.	Land Revenue.	Treasury and Currency.	Surveyor General's Office.	Minor Departments.	Educational.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Inspector-General of Military Works	...	...	...	...	...	2	...	...	17	...	...	...	...	...	54	..	3,877	...	...	...	...	...	9	3,959	127	3,832
Rajputana	...	...	...	...	...	75	88	...	...	421	30	...	...	...	290	122	175	114	123	...	...	257	13	1,698	...	1,698
Central India	...	...	...	61	...	218	148	...	391	379	20	...	...	5	257	84	132	200	13	46	...	240	77	2,271	240	2,031
Coorg	...	76	...	...	...	13	...	32	...	..	2	39	...	...	5	13	28	55	2	...	...	20	8	293	...	293
Hyderabad	...	...	...	...	...	144	6	...	219	...	...	...	...	...	...	5	154	...	...	...	...	...	89	617	17	600
Port Blair	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	1,057	...	...	...	...	...	1,057	..	1,057
Beluchistan Agency	18	...	...	...	...	117	102	...	...	888	...	64	...	...	...	293	...	120	949	201	...	225	453	3,430	...	3,430
Central Provinces	...	...	...	...	...	198	74	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	272	...	272
Upper Burma	...	...	...	...	...	48	22	...	205	...	424	...	...	...	...	...	7	106	2,089	14	...	78	3,173	6,166	...	6,166
Assam	...	...	...	...	...	259	270	...	...	...	..	...	...	15	...	...	...	...	...	...	...	...	...	544	...	544
Bengal	...	...	1,143	1,820	514	1,265	1,163	6,627	...	229	...	239	704	...	...	...	...	...	...	587	...	...	897	15,188	1,146	14,042
N.-W. Provinces and Oudh	...	59	...	2,333	...	1,400	307	116	...	...	...	10	...	102	7	...	...	...	...	...	...	...	232	4,626	...	4,626
Punjab	...	...	...	...	...	1,498	411	4,304	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,215	7,428	...	7,428
Madras	...	...	...	...	...	601	249	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	850	...	850
Bombay	...	...	3,034	6	589	1,197	1,230	...	...	106	...	35	...	...	...	...	...	...	...	...	...	...	...	6,197	...	6,197
TOTAL	18	135	4,177	4,220	1,103	7,035	4,130	11,079	832	2,023	466	387	704	122	613	517	4,373	1,652	3,176	848	...	820	6,166	54,596	1,530	53,066

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat bridges and ferries	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	4,752	18	...	...	...	...	...	4,770	*2,131*	2,639
Central India	5,770	...	...	...	...	26	...	5,796	*3,814*	1,982
Coorg	1,179	...	...	...	422	...	...	1,601	*3*	1,598
Beluchistan Agency	...	23,273	...	...	...	1,431	1,568	26,272	..	26,272
Upper Burma	125,117	...	...	...	...	...	...	125,117	*239*	124,878
Lower Burma	...	502	...	...	...	...	...	502	...	502
Punjab	108,935	20,909	...	...	...	...	...	129,844	...	129,844
TOTAL	245,753	44,702	...	...	422	1,457	1,568	293,902	*6,187*	287,715

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads	District roads, unmetalled and unraised.	Village roads.	Boat bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	3,864	879	...	...	...	...	...	4,743	*306*	4,437
Central India	14,760	...	...	...	284	248	...	15,292	*1,261*	14,031
Coorg	4,443	...	13	...	...	...	...	4,456	...	4,456
Beluchistan Agency	...	7,227	188	...	...	485	..	7,900	..	7,900
Upper Burma	14,862	.	...	...	...	...	...	14,862	...	14,862
Lower Burma	...	1,617	...	...	...	...	...	1,617	...	1,617
N.-W. Provinces and Oudh	1,027	...	...	...	36	...	...	1,063	*57*	1,006
Punjab	2,370	972	...	...	...	...	..	3,342	...	3,342
TOTAL	41,326	10,695	201	...	320	733	...	53,275	*1,624*	51,651

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	381	23	...	1,457	4	...	...	...	...	1,865	*1,865*	...
Beluchistan Agency	...	...	...	945	...	...	...	...	3,623	4,568	...	4,568
Hyderabad	...	...	...	8,803	...	...	...	...	38	8,841	*8,841*	...
Central Provinces	...	...	...	...	...	...	...	501	...	501	...	501
Upper Burma	*—84*	...	*—1*	*—1,571*	59	1	...	...	*—432*	*—2,028*	...	*—2,028*
Bengal	...	...	...	...	...	...	...	...	600	600	...	600
TOTAL	297	23	*—1*	9,634	63	1	...	501	3,829	14,347	*10,706*	3,641

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage, and drainage.	Petroleum Oil Wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*
Rajputana	80	123	...	183	...	...	...	125	511	*511*	...
Beluchistan Agency	...	2	...	3	21	...	...	73	99	...	99
Hyderabad	...	...	...	...	...	...	...	4	4	*4*	...
Central Provinces	...	...	...	...	...	...	...	...	...	...	...
Upper Burma	727	...	5	19	6	...	...	1,051	1,808	...	1,808
Bengal	...	...	...	...	...	...	...	...	...	...	...
TOTAL	807	125	5	205	27	...	...	1,253	2,422	*515*	1,907

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Treasury and Currency.	Postal.	Telegraph.	Excise.	Residences for Local Governments, &c.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Political Agency.	Stamps and Stationery.	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	...	...	...	...	...	...	1,421	...	969	...	...	...	...	7,455	704	7,947	962	776	786	...	17	734	19	21,790	383	21,407
Lower Burma	...	41	...	411	770	...	824	1,362	...	...	100	...	...	3,036	952	3,125	3,264	779	49	...	...	888	3,249	18,850	722	18,128
Assam	...	...	...	...	...	...	478	4	...	...	10	...	9	2,347	85	720	196	542	...	...	...	...	597	4,988	...	4,988
Bengal	...	781	...	...	...	904	1,775	2,399	30,537	...	...	537	5,907	24,311	325	19,990	6,955	6,103	17,171	136	...	491	3,324	121,646	1,886	119,760
N.-W. P. and Oudh	431	...	...	...	...	2,029	1,549	3,338	12,251	219	...	...	485	4,240	601	13,717	7,064	1,319	4,926	...	50	458	12	52,689	1,012	51,677
Punjab	150	...	913	...	...	955	530	501	14,402	117	374	...	773	5,891	1,435	8,726	7,221	22,031	5,761	...	...	1,224	2,079	73,083	21,165	51,918
Madras	...	...	21,088	...	...	1,761	861	997	...	...	...	...	267	29,612	1,762	4,126	6,029	5,344	3,538	...	...	3,337	14,238	92,960	2,797	90,163
Bombay	351	445	...	...	...	12,344	387	235	16,635	...	1,088	...	36	15,594	1,332	1,736	10,894	34,145	3,596	43	3,662	515	679	103,717	8,480	95,237
TOTAL	932	1,267	22,001	411	770	17,993	7,825	8,836	74,794	336	1,572	537	7,477	92,486	7,196	60,087	42,585	71,039	35,827	179	3,729	7,647	24,197	489,723	36,445	453,278

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Treasur and Currency.	Postal.	Telegraph.	Excise.	Residences for Local Governments.	Secretariat Offices.	Land Revenue.	Board of Revenue.	Stamps and Stationery.	Political Agency	Minor Departments.	Law and Justice.	Churches and Burial Grounds.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	...	...	...	...	...	3	153	51	663	...	...	...	35	783	322	1,049	472	221	111	...	11	589	68	4,531	...	4,531
Lower Burma	...	463	...	365	650	...	1,635	187	...	...	...	78	...	2,422	808	1,140	492	363	214	...	102	1,109	1,831	11,859	62	11,797
Assam	...	...	...	...	...	...	232	20	...	...	...	49	23	1,716	338	449	249	432	30	...	..	...	1,331	4,869	...	4,869
Bengal	...	1,007	...	...	...	525	2,720	1,970	4,408	25	925	...	743	9,217	2,420	9,993	3,095	5,122	5,412	189	...	1,103	2,001	50,785	729	50,056
N.-W. P. and Oudh	...	...	...	...	...	1,002	1,323	210	9,600	129	...	...	598	2,093	1,211	3,768	7,884	1,892	783	12	113	393	101	31,112	...	31,112
punjab	...	...	110	...	...	534	1,176	415	3,112	81	...	300	609	1,254	1,167	3,847	4,471	1,210	553	48	269	1,098	228	20,482	9	20,473
Madras	10	...	1,713	...	...	277	2,244	1,096	378	...	17	...	40	412	1,875	455	755	564	1,088	...	...	2,329	1,581	14,834	152	14,682
Bombay	137	532	...	...	...	170	2,602	521	9,100	...	...	614	1,071	3,122	3,167	1,873	4,544	1,993	3,145	23	...	1,275	1,047	34,936	336	34,600
TOTAL	147	2,002	1,823	365	650	2,511	12,085	4,470	27,261	235	942	1,041	3,119	21,019	11,308	22,484	21,962	11,797	11,336	272	495	7,896	8,188	173,408	1,288	172,120

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	6,161	12,544	316	...	426	...	128	...	...	19,575	*195*	19,380
Lower Burma	12,487	..	..	...	...	..	.	.	...	12,487	*374*	12,113
Assam	604	3,852	..	...	...	...	759	.	...	5,215	...	5,215
Bengal	49,473	8,545	....	...	..	.	358	...		58,376	*7*	58,369
North-Western Provinces and Oudh	12,914	546	...	...	437	...	2,402	...	...	16,299	*770*	15,529
Punjab	11,187	5,958	...	...	392	...	1,430	...	.	18,967	*2,385*	16,582
Madras	25,250	..	...	..	..	...		..	..	25,250		25,250
Bombay	17,480	17,120	2,245	.	...	...	432	..	.	37,277	*26*	37,251
TOTAL	135,556	48,565	2,561	...	1,255	..	5,509	.	...	193,446	*3,757*	189,689

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled Roads.	District roads, unmetalled and unraised.	Village roads.	Boats, bridges and ferries	Navigable canals.	Accommodation for travellers	Arboriculture.	Miscellaneous.	GRAND TOTAL	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
Central Provinces	25,494	11,297	65	...	1,252	...	364	...	...	38,472	...	38,472
Lower Burma	39,783		..	...	...	...	..	...	..	39,783	*1,095*	38,688
Assam	5,026	2,520	1,130	...	...	...	1,084	...	...	9,760	...	9,760
Bengal	71,903	10,998	..	...	..	...	152	...	.	83,053	.	83,053
North-Western Provinces and Oudh	80,482	.	...	...	8,620	...	3,198	...	...	92,300	...	92,300
Punjab	66,624	15,562	.	...	9,679	.	2,028	93	...	93,986	..	93,986
Madras	11,396		.	....	..	1,375		.	...	12,771	...	12,771
Bombay	65,266	21,029	4,356	36	...	...	1,171	...	...	91,858	*12*	91,846
TOTAL	365,974	61,406	5,551	36	19,551	1,375	7,997	93	...	461,983	*1,107*	460,876

No 52M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	359	...	...	701	...	...	...	..	244	1,304	909	395
Lower Burma	784	...	...	23	...	3 417	978	...	...	5,202	3,788	1,414
Assam	..	.	...	203	..	...	...			203	...	203
Bengal	17	...	...	1,188	214	2,585	1,163	..	5,911	11,078	2,663	8,415
North-Western Provinces and Oudh	334	...	.	577	...	...	...	...	...	911	...	911
Punjab	1,266	...	136	1,071	3,482	...	..	77	...	6,032	4,398	1,634
Madras	2,527	...	22	2,526	...	699	...	...	75	5,849	62	5,787
Bombay	1,742	..	114	321	99	8,200	352	...	1,457	12,285	340	11,945
TOTAL ...	7,029	...	272	6,610	3,795	14,901	2,493	77	7,687	42,864	12,160	30,704

No. 52N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	*46*	62	...	...	...	...	...	16	5	11
Lower Burma	...	21	...	265	...	401	350	...	3	1,040	234	806
Assam	...	...	...	69	...	...	...	...		69	...	69
Bengal	...	5	...	...	...	918	31	...	4,880	5,834	...	5,834
North-Western Provinces and Oudh	206	...	..	354	...	...	...	...	...	560	...	560
Punjab	144	...	3,154	*3*	...	...	...	...	...	3,295	...	3,295
Madras	1,601	...	...	...	89	209	...	...	3	1,902	...	1,902
Bombay	452	...	...	30	...	639	133	...	2,157	3,411	*28*	3,383
TOTAL	2,403	26	3,108	777	89	2,167	514	...	7 043	16,127	*267*	15,860

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	22	...	...	...	22	...	22
Lower Burma	67	...	...	...	...	51	...	...	91	19	75	...	303	...	303
Assam	...	—3	...	...	...	—109	...	...	...	—11	...	231	108	...	108
N.-W. P. and Oudh	...	...	...	...	...	..	...	...	8,099	6,007	...	876	14,982	763	14,219
Punjab	...	...	488	39	...	78	...	40	3,683	2,386	361	...	7,075	...	7,075
Bombay	...	...	...	...	207	...	...	...	2,237	2,423	...	...	4,867	...	4,867
TOTAL	67	—3	488	39	207	20	...	40	14,132	10,824	436	1,107	27,357	763	26,594

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Administration.	Land Revenue.	Excise.	Monuments and Antiquities.	Law and Justice.	Jails.	Police.	Educational	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	4	20	...	...	24	...	24
Lower Burma	...	...	...	...	...	...	...	...	14	87	...	10	111	...	111
Assam	...	...	...	...	6	...	...	...	...	...	...	381	387	...	387
N.-W. P. and Oudh	...	...	...	...	35	...	...	...	8,210	2,557	...	316	11,118	...	11,118
Punjab	...	...	1,373	134	202	435	...	236	3,120	1,261	564	...	7,325	...	7,325
Bombay	...	...	...	...	3	...	...	...	60	139	...	38	240		240
TOTAL	...	...	1,373	134	246	435	...	236	11,408	4,064	564	745	19,205	...	19,205

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges, and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	533	...	...	...	...	...	...	533	...	533
Coorg	9	...	872	...	...	102	...	...	...	983	...	983
Central Provinces	...	...	964	...	...	...	...	...	...	964	...	964
Lower Burma	12,057	...	...	...	...	...	...	...	...	12,057	...	12,057
Assam	571	48,770	...	121	...	837	...	1,170	...	51,469	...	51,469
North-Western Provinces and Oudh	19,741	23,533	10,673	868	...	...	...	122	...	54,937	3,450	51,487
Punjab	7,338	3,717	...	...	9,216	139	...	762	238	21,410	...	21,410
Madras	7,800	...	...	...	...	299	851	...	...	8,950	18	8,932
Bombay	19,472	11,224	4,719	624	...	778	...	438	4	37,259	...	37,259
TOTAL	66,988	87,244	17,761	1,613	9,216	2,155	851	2,492	242	188,562	3,468	185,094

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats, bridges, and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Rajputana	197	...	832	...	...	...	...	...	...	1,029	...	1,029
Coorg	3	...	481	...	...	53	...	56	...	593	...	593
Lower Burma	5,059	...	...	...	...	...	...	...	...	5,059	...	5,059
Assam	1,417	24,836	...	528	...	1,179	...	1,575	...	29,535	...	29,535
North-Western Provinces and Oudh	55,810	23,649	14,413	3,428	...	...	...	915	...	98,215	*122*	98,093
Punjab	16,404	19,800	...	273	2,300	693	...	2,240	7,659	49,369	...	49,369
Madras	342	...	1,369	...	...	4	356	...	...	2,071	...	2,071
Bombay	14,705	12,848	9,568	28	...	1,313	...	245	...	38,707	...	38,707
TOTAL	93,937	81,133	26,663	4,257	2,300	3,242	356	5,031	7,659	224,578	*122*	224,456

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Coorg	...	...	...	54	...	...	...	3	57	...	57
Lower Burma	825	5,287	...	...	81	1,125	...	199	7,517	...	7,517
Assam	...	2	...	525	...	...	...	790	1,317	...	1,317
North-Western Provinces and Oudh	1,579	...	...	31	...	...	...	48	1,658	*381*	1,277
Punjab	1,143	310	185	3,620	379	...	...	194	5,831	...	5,831
Madras	...	...	...	...	177	...	...	...	177	...	177
Bombay	...	...	...	2,068	1	48	...	72	2,189	...	2,189
TOTAL	3,547	5,599	185	6,298	638	1,173	...	1,306	18,746	*381*	18,365

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Coorg	9	...	...	7	...	...	...	8	24	...	24
Lower Burma	494	361	...	...	...	579	...	29	1,463	...	1,463
Assam	...	22	...	71	64	...	...	162	319	...	319
North-Western Provinces and Oudh	130	...	...	97	1,673	...	...	...	1,900	*47*	1,853
Punjab	176	...	1,197	2,618	780	...	...	87	4,858	...	4,858
Madras	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	543	...	27	...	...	570	...	570
TOTAL	809	383	1,197	3,336	2,517	606	...	286	9,134	*47*	9,087

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section L.—Army.

Revenue *Rx.* 1,062,363 Expenditure *Rx.* 20,301,841.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	164		989,183	16,507,312
" Non-Effective	63	Ditto Included in Account No. 63	164		73,180	3,794,529
	63A	Detailed Account of Receipts	166	1,062,363		
	63B	Detailed Account of Charges	169	20,301,841		
	64	Statement of Established Strength	176			
		Total			1,062,363	20,301,841

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1889.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
			Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
	EFFECTIVE SERVICES.								
1	Army and Garrison Staff	166	...	23	...	23	...	...	23
3	Regimental Pay, Allowances, and Charges	166	20,075	13,666	2,516	36,257	36	17	36,310
4	Commissariat Establishments, Supplies, and Services	166	391,699	146,937	101,171	639,807	...	...	639,807
5	Remount and Veterinary Establishments, Supplies, and Services	166	12,028	5,376	728	18,132	...	...	18,132
6	Clothing Establishments, Supplies, and Services	166	50,822	22,843	10,142	83,807	4,193	1,951	89,951
7	Barrack Establishments, Supplies, and Services	167	477	1,574	695	2,746	...	...	2,746
8	Administration of Martial Law	167	...	14	...	14	...	...	14
9	Medical Establishments, Supplies, and Services	167	7,200	1,111	712	9,023	...	...	9,023
10	Ordnance Establishments, Stores, and Camp Equipage	167	50,431	13,395	17,045	80,871	3,792	1,765	86,428
12	Education	167	1,091	70	47	1,208	...	...	1,208
13	Sea Transport Charges	168	7,027	822	418	8,267	24,863	11,568	44,698
14	Miscellaneous Services	168	20,265	39,173	1,405	60,843	...	...	60,843
	TOTAL EFFECTIVE SERVICES		561,115	245,004	134,879	940,998	32,884	15,301	989,183
	NON-EFFECTIVE SERVICES.								
17	Military Pensions to Europeans	168	2,166	13,986	1,606	17,758	...	...	17,758
18	Military Pensions to Natives	168	14	...	...	14	...	...	14
19	Widows' Pensions and Compassionate Allowances	168	26,237	9,962	10,107	46,306	6,212	2,890	55,408
	TOTAL NON-EFFECTIVE SERVICES		28,417	23,948	11,713	64,078	6,212	2,890	73,180
	TOTAL ARMY RECEIPTS . Rx.		589,532	268,952	146,592	1,005,076	39,096	18,191	1,062,363

ARMY CHARGES.

Number of Grants.		For details *see* page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on charges in England.	Total India and England.
	EFFECTIVE SERVICES.		*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	£	*Rx.*	*Rx.*
1	Army and Garrison Staff	169	244,200	137,723	106,129	488,052	...	...	...	488,052
2	Administrative Staff	169	99,192	46,788	47,081	193,061	...	...	...	193,061
3	Regimental Pay, Allowances, and Charges	170	4,419,668	1,447,160	1,360,869	7,227,697	...	986,077	458,805	8,672,579
4	Commissariat Establishments, Supplies, and Services	170	1,803,159	955,667	530,848	3,289,674	37,215	...	17,316	3,344,205
5	Remount and Veterinary Establishments, Supplies, and Services	171	126,314	80,742	17,018	224,074	...	9,526	4,432	238,032
6	Clothing Establishments, Supplies, and Services	172	123,140	49,412	24,288	196,840	252,176	...	117,333	566,349
7	Barrack Establishments, Supplies, and Services	172	136,912	60,546	28,715	226,173	...	...	...	226,173
8	Administration of Martial Law	172	22,691	9,838	8,508	41,037	...	...	...	41,037
9	Medical Establishments, Supplies, and Services	172	363,019	142,100	107,099	612,218	34,052	4,979	18,160	669,409
10	Ordnance Establishments, Stores, and Camp Equipage	173	363,877	71,809	140,779	576,465	200,247	4,612	95,317	876,641
11	Ecclesiastical	173	16,342	6,747	6,158	29,247	...	...	...	29,247
12	Education	173	24,496	14,287	5,302	44,085	...	...	...	44,085
13	Sea Transport Charges	174	30,854	27,440	8,803	67,097	...	220,998	102,827	390,922
14	Miscellaneous Services	174	462,071	61,919	29,994	553,984	...	7,076	3,292	564,352
15	Volunteer Corps	174	50,828	40,707	23,608	115,143	...	...	...	115,143
	TOTAL EFFECTIVE SERVICES		8,286,763	3,152,885	2,445,199	13,884,847	523,690	1,233,268	817,482	16,459,287
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	174	5,708	1,375	1,098	8,181	...	14	7	8,202
17	Military Pensions to Europeans	175	48,553	55,606	15,083	119,242	...	1,901,199	884,595	2,905,036
18	Military Pensions to Natives	175	331,900	227,485	114,397	673,782	...	...	...	673,782
19	Widows' Pensions and Compassionate Allowances	175	8,763	9,673	4,710	23,146	...	88,034	40,961	152,141
20	Departmental Pensions	175	26,490	13,855	15,023	55,368	...	...	...	55,368
	TOTAL NON-EFFECTIVE SERVICES		421,414	307,994	150,311	879,719	...	1,989,247	925,563	3,794,529
	TOTAL ADJUSTED CHARGES		8,708,177	3,460,879	2,595,510	14,764,566	523,690	3,222,515	1,743,045	20,253,816
	UNADJUSTED EXPENDITURE		28,574	—*618*	20,069	48,025	...	...	...	48,025
	TOTAL ARMY CHARGES . Rx.		8,736,751	3,460,261	2,615,579	14,812,591	3,746,205		1,743,045	20,301,841

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1889.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 1.				
ARMY AND GARRISON STAFF.				
Miscellaneous	...	23	...	23
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	2,611	421	496	3,528
Unclaimed Balances of Deserters and others	55	98	12	165
Hutting Money	...	9,073	...	9,073
Miscellaneous	17,409	4,074	2,008	23,491
TOTAL IN INDIA . Rx.	20,075	13,666	2,516	36,257
ENGLAND:				
Discharge Purchase Money . £				36
Exchange on Receipt in England . Rx.				17
TOTAL . Rx.				36,310
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	35,186	26,873	12,977	75,036
Sale of Malt Liquor	282,592	71,873	80,582	435,047
Sale of Rum	15,269	4,970	2,173	22,412
Commissariat Cattle	...	1,849	68	1,917
Value of Stores, issued to other Departments	7,679	26,243	...	33,922
Miscellaneous	16,850	8,217	3,596	28,663
Recoveries on account of Table Money, &c., in Inland Steamers	20	297	...	317
Hissar Cattle Farm	2,860	...	...	2,860
Receipts on account of Kheddas	16,108	...	...	16,108
Sale of Transport Cattle	7,208	4,982	1,155	13,345
Sale of Ambulance Cattle	...	1	...	1
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, &c.	7,927	1,516	613	10,056
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, &c.	...	116	7	123
TOTAL . Rx.	391,699	146,937	101,171	639,807
RECEIPTS UNDER GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	104	...	...	104
Sale of Regimental Cast Horses	4,054	2,800	691	7,545
Sale of Chargers selected by Officers	6,072	2,530	20	8,622
Rent of Lands	196	...	...	196
Miscellaneous	1,602	46	17	1,665
TOTAL . Rx.	12,028	5,376	728	18,132
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, &c.	17,909	4,325	2,960	25,194
Sale of Necessaries	31,890	10,629	7,124	49,643
Hyderabad Contingent	...	7,402	...	7,402
Value of Stores issued to other Departments	627	240	...	867
Miscellaneous	396	247	58	701
TOTAL IN INDIA . Rx.	50,822	22,843	10,142	83,807
IN ENGLAND:				
Value of Clothing, in possession of Regiments on their transfer from the Indian to the British Establishment; and proceeds of sale of unserviceable Clothing Stores, &c. . £				4,193
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				1,951
TOTAL . Rx.				89,951

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1889—*continued*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Barrack and Hospital Furniture, Bedding, &c.	451	1,034	511	1,996
Recoveries for damaged or deficient Barrack Furniture, Utensils, &c.	26	153	63	242
Value of Stores issued to other Departments	...	8	...	8
Miscellaneous	...	379	121	500
TOTAL . Rx.	477	1,574	695	2,746
RECEIPTS UNDER GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Miscellaneous	...	14	...	14
TOTAL . Rx.	...	14	...	14
RECEIPTS UNDER GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	5,957	762	377	7,096
Stoppages for Men in Hospital	26	45	27	98
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	125	125
Miscellaneous	1,217	304	183	1,704
TOTAL . Rx.	7,200	1,111	712	9,023
RECEIPTS UNDER GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	32,726	9,797	15,881	58,404
Work executed in Manufacturing Departments	...	131	29	160
Hyderabad Contingent	...	2,116	...	2,116
Value of Stores issued to other Departments	14,547	...	257	14,804
Miscellaneous	3,158	1,351	878	5,387
TOTAL IN INDIA . Rx.	50,431	13,395	17,045	80,871
IN ENGLAND:				
Value of Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment and proceeds of sale of unserviceable Military Stores, &c. £				3,792
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				1,765
TOTAL . Rx.				86,428
RECEIPTS UNDER GRANT 12.				
EDUCATION.				
Receipts for Damaged Library Books	5	...	...	5
Receipts from Schools, &c.	1,034	70	47	1,151
Miscellaneous	52	...	...	52
TOTAL . Rx.	1,091	70	47	1,208

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1889—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT 13.				
SEA TRANSPORT CHARGES.				
Table Money	635	806	354	1,795
Passage Money	...	16	64	80
Recoveries of Table Money, &c., in H. M's. Indian Troopships	6,392	...	...	6,392
TOTAL IN INDIA . Rx.	7,027	822	418	8,267
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, &c. £			24,737	
Passage of Officers and Troops:				
Recoveries on account of messing			126	
				24,863
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				11,568
TOTAL . Rx.				44,698
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	5,464	1,559	170	7,193
Fines and Penalties	...	269	4	273
Miscellaneous	14,801	37,345	1,231	53,377
TOTAL . Rx.	20,265	39,173	1,405	60,843
RECEIPTS UNDER GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired Officers, Hyderabad Administration	2,166	13,986	1,606	17,758
TOTAL . Rx.	2,166	13,986	1,606	17,758
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	14	...	...	14
TOTAL . Rx.	14	...	...	14
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	26,237	9,962	10,092	46,291
Miscellaneous (Artillery Charitable Fund Recoveries)	...	...	15	15
TOTAL IN INDIA . Rx.	26,237	9,962	10,107	46,306
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions . £				6,212
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				2,890
TOTAL . Rx.				55,408
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	589,532	268,952	146,592	1,005,076
IN ENGLAND	...	...	...	39,096
EXCHANGE	...	...	...	18,191
TOTAL . Rx.				1,062,363

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1889.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	25,937	11,783	13,192	50,912
Adjutant General's Department	22,754	13,775	12,883	49,412
Quarter Master General's Department	33,302	15,575	14,892	63,769
Artillery Inspection	7,465	...	...	7,465
Cavalry Inspection	3,660	...	...	3,660
Musketry Inspection	12,917	4,204	4,020	21,141
Army Signalling	1,120	1,112	1,055	3,287
Gymnastic Instruction	1,879	...	1,855	3,734
District Command and Staff, 1st and 2nd class	83,125	66,151	40,739	190,015
Garrison and Station Staff	21,673	12,861	6,116	40,650
Hill Sanitaria	17,970	2,765	6,130	26,865
Miscellaneous Depôts	...	3,363	5,050	8,413
Staff of Local Forces	6,474	...	...	6,474
Bazar Establishment	695	24	...	719
Station Conservancy	4,794	6,110	197	11,101
Staff, Miscellaneous	435	...	...	435
TOTAL . Rx.	244,200	137,723	106,129	488,052
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	15,891	...	...	15,891
Personal Staff of Governor General, Governors, and Lieutenant-Governors	8,400	2,874	4,167	15,441
Controller's Office	10,304	4,220	5,267	19,791
Ditto Accounts Branch	6,857	3,531	3,481	13,869
Pay Examiner's Office	15,728	7,104	8,739	31,571
Commissariat and Remount Accounts	14,267	10,233	6,405	30,905
Medical and Fund Accounts	4,778	2,102	...	6,880
Ordnance and Clothing Accounts	8,561	4,305	4,645	17,511
Medical Accounts	...	...	2,981	2,981
Fund Accounts	...	...	796	796
Circle Pay Offices	14,406	5,815	6,929	27,150
Pension Pay Office	...	6,604	3,671	10,275
TOTAL . Rx.	99,192	46,788	47,081	193,061

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1889—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Royal Artillery	487,629	159,726	200,043	847,398
Cavalry	253,897	85,893	35,147	374,937
Engineers	6,794	1,767	82	8,643
Infantry	1,425,414	430,718	342,410	2,198,542
Invalid and Veteran Establishment	2,876	8,141	632	11,649
Staff Corps	15,944	9,098	4,708	29,750
General List, Cavalry	4,744	72	280	5,096
General List, Infantry	9,832	7,852	1	17,685
Unattached Officers	...	911	...	911
General Officers unemployed	2,813	...	556	3,369
Colonels' Allowances	8,289	2,886	2,141	13,316
Recruiting Rewards, &c.	276	142	251	669
Hutting Money	1,132	106	17	1,255
Marching Batta	504	4	41	549
Postage Charges	3,001	659	746	4,406
Purchase of Books, &c.	165	...	77	242
Incidental charges of a regimental nature	4,386	1,430	1,191	7,007
	2,227,696	709,405	588,323	3,525,424
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India			£600,000	
For the year 1888-89 in settlement of the years 1882-83, 1883-84 and 1884-85			„ 86,804	
			686,804	
Sums brought to account in adjustment of Credits to the Indian Troop Service, included in the Army effective Accounts with the War Office			„ 2,020	
				688,824
Furlough Allowances of Officers of the Indian Service				203,694
Furlough Allowances of Officers of British Regiments serving in India				82,152
Advances to Regiments proceeding to India				4,336
Pay and Allowances during Voyage, of Regiments returning from India				6,320
Outfit allowance to officers on promotion to Commissioned rank				550
Deferred pay issued to Non-Commissioned Officers who took their discharge when on Furlough				201
			£	986,077
EXCHANGE ON CHARGES IN ENGLAND			Rx.	458,805
TOTAL EUROPEAN ARMY			Rx	4,970,306
Native Army.				
Artillery	36,964	...	11,414	48,378
Body Guard	5,622	2,837	5,286	13,745
Cavalry	843,265	74,643	242,184	1,160,092
Sappers and Miners	42,982	51,033	28,477	122,492
Infantry	1,193,238	579,239	454,605	2,227,082
Hutting Money	10,668	8,271	11,027	29,966
Marching Batta	2,628	1,064	1,991	5,683
Incidental charges of a regimental nature	2,425	1,469	1,379	5,273
Kit Money to Recruits	20,628	4,762	4,109	29,499
Annual Grant-in-aid of Half Mounting	28,695	13,300	11,197	53,192
Postage Charges	1,682	663	625	2,970
Reserve Forces.				
Pay of men of the Garrison reserve	51	6	...	57
Pay (including good conduct pay) of the men of the active reserve	3,124	468	252	3,844
TOTAL NATIVE ARMY . Rx.	2,191,972	737,755	772,546	3,702,273
TOTAL . INDIA	4,419,668	1,447,160	1,360,869	7,227,697
TOTAL . ENGLAND			£	986,077
TOTAL . EXCHANGE			Rx.	458,805
			Rx.	8,672,579
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Establishment.				
Supervising Staff	21,037	5,454	6,155	32,646
Executive Establishment	127,257	64,133	41,940	233,330
Subordinate Establishment	84,008	57,596	15,985	157,589
Ambulance Transport	24,701	19,089	6,330	50,120
Khedda Establishment and Charges	10,594	...	...	10,594
Hissar Cattle Farm	2,972	...	...	2,972
Hoonsoor Cattle Depôt	...	1,162	...	1,162
Supplies.				
Provisions for Europeans	418,243	160,151	99,982	678,376
Provisions for Natives	34,243	121,110	38,658	194,011
Carried over	723,055	428,695	209,050	1,360,800

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1889—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	723,055	428,695	209,050	1,360,800
GRANT 4—*contd.*				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES—*contd.*				
Supplies—contd.				
Compensation to Natives for Dearness of Provisions	110,933	69,802	66,932	247,667
Compensation to Native Cavalry for Dearness of Forage	51,777	...	47,078	98,855
Purchase of Reserve Stock	1,798	9,979	121	11,898
Purchase of special forage of Field Force	4,400	...	...	4,400
Malt Liquor	289,044	70,961	57,862	417,867
Rum	3,120	5,247	19	8,386
Contingent Expenses	378	563	1,869	2,810
Services.				
Purchase and Repair of Gear for Battery Animals	...	...	332	332
Purchase of Battery Mules, Ponies, &c.	...	...	1,973	1,973
Hire of Transport	34,667	22,455	5,074	62,196
Sea and Inland Water Charges	3,060	56,413	3,857	63,330
Railway Charges	232,292	71,330	59,154	362,776
Hoonsoor Cattle Depôt	...	620	...	620
Khedda Charges	2,443	...	...	2,443
Feed of Horses, Battery Mules, Yaboos, Ponies, Bullocks and Elephants	114,093	63,263	38,680	216,036
Regimental Equipments and Camp Contingencies	7,963	2,972	1,308	12,243
Implements, Godown Furniture, and Contingencies	18,322	23,162	1,352	42,836
Cattle Farm	1,947	...	...	1,947
Freight Charges of Stores from England	996	77	405	1,478
Freight Charges of Stores from Port to Port	...	...	583	583
Miscellaneous	10,159	11,063	10,857	32,079
Transport Branch.				
Depôt and Regimental:				
Purchase of Transport Animals	26,595	3,111	2,238	31,944
Feed of Government Cattle	130,764	87,895	15,972	234,631
Permanent Hired Transport	11,320	13,229	732	25,281
Purchase and Repair of Gear, Carts, and Equipments	15,554	11,854	3,806	31,214
Rent and Repairs of Buildings	125	...	69	194
Miscellaneous (including clothing)	6,895	1,431	687	9,013
Ambulance Transport:				
Permanent Hired Transport	...	3	...	3
Feed of Cattle	...	894	234	1,128
Purchase and Repair of Doolies, Gear, Carts, and Equipments	1,336	451	335	2,122
Miscellaneous (including clothing)	123	197	254	574
Purchase of Transport Animals	...	...	15	15
TOTAL IN INDIA . Rx.	1,803,159	955,667	530,848	3,289,674
IN ENGLAND:				
Stores for India:				
Malt Liquor . £				16,052
Commissariat . ,,				21,163
,,				37,215
EXCHANGE ON CHARGES IN ENGLAND . Rx.				17,316
TOTAL . Rx.				3,344,205
GRANT 5.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,018	...	...	3,018
Establishment (Reserve Depôt)	8,736	8,039	153	16,928
Horse-breeding Operations	3,915	...	775	4,690
Veterinary Inspection	4,199	2,006	2,036	8,241
Station Veterinary Hospitals	12,750	5,881	3,656	22,287
Remount Depôt—Garden-Reach	3,083	...	...	3,083
Purchase of Remounts	66,599	52,520	8,921	128,040
Feed of Cattle and Remounts	7,261	6,595	1,036	14,892
Miscellaneous	16,753	5,701	441	22,895
TOTAL IN INDIA . Rx.	126,314	80,742	17,018	224,074
IN ENGLAND:				
Purchase of Stallions . £				9,526
EXCHANGE ON CHARGES IN ENGLAND . Rx.				4,432
TOTAL . Rx.				238,032

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1889—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Clothing Depôt, Presidency	4,603	3,675	2,895	11,173
Manufacturing and Store Establishment	2,546	1,278	2,767	6,591
Clothing Supplies and Services, Agency	62,958	30,622	6,952	100,532
Clothing Supplies and Services, Regimental	9,327	2,130	1,769	13,226
Compensation in lieu of Clothing	43,706	11,707	10,283	65,696
	123,140	49,412	24,666	197,218
Deduct—Value of supplies to Civil Departments	...	...	378	378
TOTAL IN INDIA . Rx.	123,140	49,412	24,288	196,840
IN ENGLAND:				
Stores for India:				
Clothing . £				252,176
EXCHANGE ON CHARGES IN ENGLAND . Rx.				117,333
TOTAL . Rx.				566,349
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	5,681	...	5,681
Subordinate Establishments	38,235	20,859	4,688	63,782
Barrack Furniture	...	8,827	...	8,827
Barrack Bedding	36,598	7,338	6,497	50,433
Lighting Charges	24,523	8,401	4,332	37,256
Miscellaneous	37,556	9,440	13,198	60,194
TOTAL . Rx.	136,912	60,546	28,715	226,173
GRANT 8. ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	6,004	2,785	2,138	10,927
Judge Advocate General's Department, Circles	4,859	3,661	1,598	10,118
Miscellaneous	11,828	3,392	4,772	19,992
TOTAL . Rx.	22,691	9,838	8,508	41,037
GRANT 9. MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	9,462	5,390	5,791	20,643
Medical Establishments, Districts	231,256	98,635	75,148	405,039
Army Hospital Native Corps	17,956	4,096	3,490	25,542
Medical Store Depôts	8,725	4,207	4,717	17,649
Followers' Hospitals	352	1,494	171	2,017
Supplies	104,047	49,321	30,935	184,303
Miscellaneous	5,560	3,422	675	9,657
	377,358	166,565	120,927	664,850
Deduct—Value of Stores supplied to other Departments	14,339	24,465	13,828	52,632
TOTAL IN INDIA . Rx.	363,019	142,100	107,099	612,218
IN ENGLAND:				
Pay and Allowances of Surgeons on appointment, &c.				4,684
Outfit Allowance, passage to India, &c., of Lady Nurses on appointment				295
Stores for India:				
Medical . £				34,052
				39,031
EXCHANGE ON CHARGES IN ENGLAND . Rx.				18,160
TOTAL . Rx.				669,409

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1889—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	19,995	6,438	6,087	32,520
Arsenals and Depôts	75,376	36,365	45,560	157,301
Manufacturing Establishments	81,055	15,881	38,983	135,919
Camp Equipage Department	...	1,216	...	1,216
Harbour Defences, &c.	...	...	3,520	3,520
Miscellaneous (*Personnel*)	3,316	1,904	...	5,220
Local supplies of Stores for Arsenals and Depôts	36,471	8,507	28,946	73,924
Local supplies for Manufacturing Establishments	91,018	1,411	14,546	106,975
Purchase of Timber	3,936	3,977	7,738	15,651
Repair of Harness and Saddlery with corps	963	382	344	1,689
Freight Charges of Stores from Port to Port	146	972	1,176	2,294
Freight Charges of Stores from England	2,383	284	893	3,560
Purchase and Repair of Camp Equipage	56,050	5,634	10,389	72,073
Gymnasia Stores and Apparatus	71	193	12	276
Army Signalling Stores and Equipment	220	355	87	662
Purchase of Line Gear, &c.	7,267	9,153	3,278	19,698
Miscellaneous	9,738	7,626	3,455	20,819
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the corps of sappers and miners	3,954	1,265	1,888	7,107
	399,959	101,563	166,902	660,424
Deduct—Value of Stores supplied to other Departments	28,082	29,754	26,123	83,959
TOTAL IN INDIA . Rx.	363,877	71,809	140,779	576,465
IN ENGLAND:				
Pay and expenses of Military Officers under technical instruction				2,480
Pay and expenses of Military Officers on special duty				1,347
Pay and expenses of Artificers on appointment to various Government Factories in India; and other Miscellaneous expenditure				529
Freight from India of unserviceable Military Stores, &c.				256
Stores for India: Ordnance and Miscellaneous				200,247
			£	204,859
EXCHANGE ON CHARGES IN ENGLAND . Rx.				95,317
TOTAL . Rx.				876,641
GRANT 11. ECCLESIASTICAL. (*a*)				
Chaplains to the Army (Presbyterian)	1,368	...	...	1,368
Chaplains to the Army (Roman Catholic)	14,974	6,747	6,158	27,879
TOTAL . Rx.	16,342	6,747	6,158	29,247
GRANT 12. EDUCATION.				
Army Schools (European Army)	4,900	2,898	1,834	9,632
Lawrence Military Asylum	12,354	...	1,590	13,944
Lower Orphan Schools	424	...	...	424
Donations, &c., to Educational Institutions	1,758	10,470	554	12,782
Garrison Instructors	5,060	919	1,324	7,303
TOTAL . Rx.	24,496	14,287	5,302	44,085

(*a*) Charge for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 82.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1889—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SEA TRANSPORT CHARGES.				
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	21,349	27,122	8,745	57,216
Medical Comforts, &c., to Troops proceeding by Sea	920	318	58	1,296
Her Majesty's Indian Troop Ships	8,585	...	...	8,585
TOTAL IN INDIA . Rx.	30,854	27,440	8,803	67,097
IN ENGLAND:				£
Indian Troop Service				210,145
Passage of Officers and Troops, otherwise than in Troop Ships				10,853
£				220,998
EXCHANGE ON CHARGES IN ENGLAND . Rx.				102,827
TOTAL . Rx.				390,922
GRANT 14.				
MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages	...	1,719	...	1,719
Sub Marine Mining	938	1,517	4,015	6,470
Miscellaneous	461,133	58,683	25,979	545,795
TOTAL IN INDIA . Rx.	462,071	61,919	29,994	553,984
IN ENGLAND:				
Pay and Expenses of officers studying the Russian Language . £				7,076
EXCHANGE ON CHARGES IN ENGLAND . Rx.				3,292
TOTAL . Rx.				564,352
GRANT 15.				
VOLUNTEER CORPS.				
Establishments and Charges	28,722	23,880	13,133	65,735
Capitation Grants	22,106	16,827	10,475	49,408
TOTAL . Rx.	50,828	40,707	23,608	115,143
GRANT 16.				
REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	...	142	...	142
Victoria Cross	13	...	8	21
Annuities for Meritorious Services	68	76	...	144
Gratuities for Meritorious Services	31	7	...	38
Order of British India	4,173	1,087	838	6,098
Order of Merit	1,061	63	252	1,376
Annuities	117	...	...	117
Gratuities	245	...	...	245
TOTAL IN INDIA . Rx.	5,708	1,375	1,098	8,181
IN ENGLAND:				
Cost of Medals . £				14
EXCHANGE ON CHARGES IN ENGLAND . Rx.				7
TOTAL . Rx.				8,202

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1889—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 17.				
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	46,272	54,913	14,392	115,577
Wound Pensions	879	502	691	2,072
Gratuities	1,402	191	...	1,593
TOTAL IN INDIA . Rx.	48,553	55,606	15,083	119,242
IN ENGLAND:				
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,636,885
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments				29,779
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India				213,665
Compassionate Allowances to Officers removed from the Service, &c.				1,973
Pensions of Non-Commissioned Officers and Soldiers				17,934
Lord Clive's Fund—Payments to the Representatives of Lord Clive				963
£				1,901,199
EXCHANGE ON CHARGES IN ENGLAND . Rx				884,595
TOTAL . Rx.				2,905,036
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid and Wound Pensions	300,283	198,227	103,285	601,795
Gratuities	813	801	414	2,028
Family Pensions	30,804	28,457	10,698	69,959
TOTAL . Rx.	331,900	227,485	114,397	673,782
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	6,889	9,413	4,155	20,457
Compassionate Allowances	775	42	37	854
Indian Military Service Family Pensions	1,099	218	518	1,835
TOTAL IN INDIA . Rx.	8,763	9,673	4,710	23,146
IN ENGLAND:				
Pensions to Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty				11,301
Gratuities to ditto				1,815
Pensions of Widows and Families of Officers, &c., of the Indian Service				64,039
Indian Military Service Family Pensions, towards which the officers subscribed				10,879
£				88,034
EXCHANGE ON CHARGES IN ENGLAND . Rx.				40,961
TOTAL . Rx.				152,141
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	23,754	13,545	13,124	50,423
Gratuities	174	67	163	404
Compassionate Allowances	2,562	243	1,736	4,541
TOTAL . Rx.	26,490	13,855	15,023	55,368
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account	28,574	—618	20,069	48,025
TOTAL EXPENDITURE, MILITARY DEPT:				
IN INDIA	8,736,751	3,460,261	2,615,579	14,812,591
IN ENGLAND . £				3,746,205
EXCHANGE ON PAYMENTS IN ENGLAND . Rx.				1,743,045
TOTAL . Rx.				20,301,841

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1888-89.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
	No.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
European Army.												
Artillery	286	6,948	7,234	98	2,449	2,547	113	2,834	2,947	497	12,231	12,728
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	198	...	198	37	...	37	26	...	26	(a) 261	...	261
Infantry	986	33,468	34,454	319	10,824	11,143	232	7,872	8,104	1,537	52,164	53,701
Invalid and Veteran Establishment	7	4	11	10	43	53	3	...	3	20	47	67
Staff Corps	495	...	495	188	...	188	235	...	235	(a) 918	...	918
General List, Cavalry	15	...	15	10	...	10	6	...	6	(a) 31	...	31
General List, Infantry	85	...	85	40	...	40	22	...	22	(a) 147	...	147
Unattached Officers	...	...	...	1	...	1	...	...	...	1	...	1
General Officers unemployed	20	...	20	5	...	5	7	...	7	32	...	32
Total European Army	2,266	44,032	46,298	766	14,520	15,286	673	11,308	11,981	3,705	69,860	73,565
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.												
Artillery	25	3,046	3,071	...	98	98	8	592	600	33	3,736	3,769
Body Guard	2	120	122	3	3	6	1	71	72	6	194	200
Cavalry	254	16,424	16,678	36	2,104	2,140	71	4,496	4,567	361	23,024	23,385
Sappers and Miners	73	1,368	1,441	69	1,595	1,664	68	867	935	210	3,830	4,040
Infantry	597	62,153	62,750	288	28,449	28,737	234	22,256	22,490	1,119	112,858	113,977
Total Native Army	951	83,111	84,062	396	32,249	32,645	382	28,282	28,664	1,729	143,642	145,371
Total European and Native Army	3,217	127,143	130,360	1,162	46,769	47,931	1,055	39,590	40,645	5,434	213,502	218,936

(a) Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section L. L.—Special Defence Works.

Expenditure *Rx.*789,595.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Expenditure	178	...	...	789,595
			Total .		...	789,595

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for and to end of the year 1888-89.

India. INSPECTOR GENERAL OF MILITARY WORKS.	Amount of estimate.	Amount expended: To end of previous year.	During the year.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
COAST DEFENCES.				
Improvements to Fulta Point Battery, River Hooghly	27,553	12,964	2,819	15,783
Remodelling " " Battery for new armaments	13,000	...	1,534	1,534
Construction of Chingree Khal Battery, River Hooghly	36,073	42	17,678	17,720
Improvements to Grand Magazine	3,387	3,284	64	3,348
" " Minor Magazines	516	535	—80	455
Landward Communications	11,421	...	1,035	1,035
Hooghly Point Survey	...	...	1	1
		16,825	23,051	39,876
FRONTIER DEFENCES.				
Bala Hissar Defences and Magazines, Peshawar	7,082	1,191	2,360	3,551
Water-supply, Bala Hissar	431	...	682	682
" " Jumrood	...	1	...	1
" " Lundi Kotal	...	22	12	34
Defensible serai at Lundi Kotal and road	17,392	575	15,688	16,263
" position at Attock and roads	728	627	174	801
" " and Arsenal at Rawalpindi	12,699	1,815	6,593	8,408
Arsenal at Ferozepore	45,793	29,910	7,044	36,954
Sukkur Defences and Block-houses for the Railway bridge over the Indus	658,312	5,950	2,003	7,953
Defensible post, Mooltan	82,423	73,217	2,114	75,331
Loralai Defences	2,464	1,615	509	2,124
Mari Defences and Arsenal, Quetta	107,411	31,784	47,781	79,565
Defences to Railway bridge over the Lora at Said Hamid	230	33	160	193
" " " " Sutlej at Bhawalpore	1,893	...	1,893	1,893
Baleli-Regi Ghazaband and Murgi Kotal Defensive Works and roads	180,000	60,261	84,379	144,640
Bridge head at Shershah, Ramawala	...	...	34	34
		207,001	171,426	378,427
MILITARY COMMUNICATIONS.				
Quetta-Chaman road	87,780	65,868	21,078	86,946
Said-Hamid-Gulistan road	15,821	7,511	6,328	13,839
Quetta-Kach road	25,301	20,162	3,863	24,025
Gulistan-Argutai road	5,093	92	4,349	4,441
Gurkhai-Peshin road	5,204	1,756	2,263	4,019
Peshin-Sirinam road	8,681	4,158	2,933	7,091
Peshin-Said-Yaru road	4,704	2,130	2,643	4,773
Kwaja-Amran Crest road	4,398	73	...	73
Gulistan-Killa-Abdulla road	6,120	1,629	2,665	4,294
Baleli-Gulistan road	19,355	3,255	2,241	5,496
Peshin-Masesai road	2,641	2,641	...	2,641
Kach-Gurkhai road	4,219	...	2,063	2,063
Peshin-Lora causeway	2,399	...	1,557	1,557
Road, Railway station to camping ground	5,778	...	378	378
Engines and Machinery	10,564	10,410	219	10,629
		119,685	52,580	172,265
ARMAMENTS AND FLOATING DEFENCES.				
Expenditure by Secretary of State on Armaments	1,354,900	184,424	201,820	386,244
Loss by Exchange	636,800	71,170	93,904	165,074
Freight charges in India	...	...	46	46
		255,594	295,770	551,364
		599,105	542,827	1,141,932
Deduct—Chargeable to Ordinary Military Works Grant	...	(a)67,705	...	(a)67,705
TOTAL WORKS AND ARMAMENTS	...	531,400	542,827	1,074,227
ESTABLISHMENT	...	39,828	47,672	87,500
TOOLS AND PLANT	...	8,974	4,613	13,587
PROFIT AND LOSS	...	81	7	88
SUSPENSE	...	4,075	—1,152	2,923
TOTAL INSPECTOR GENERAL	...	584,358	593,967	1,178,325
Deduct—Payments by Secretary of State brought to account by Examiners	...	*185,571*	*212,357*	*397,928*
Loss by Exchange	...	*71,651*	*98,808*	*170,459*
NET OUTLAY IN INDIA	...	327,136	282,802	609,938

	Rx.
(a) Fulta Battery	2,108
Ferozpore Arsenal	20,486
Sukkur Defences	3,924
Defensible Post, Multan	41,187
	67,705

No. 65.—Abstract Account of Expenditure on Special Defence Works, for and to end of the year 1888-89—*continued.*

	Amount of estimate.	Amount expended: To end of previous year.	During the year.	To end of year.
BOMBAY.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
COAST DEFENCES.				
Aden Defences	131,876	138,146	34,001	172,147
Bombay "	173,901	39,538	68,642	108,180
Karachi "	109,321	59,772	49,549	109,321
		237,456	152,192	389,648
Deduct—Chargeable to Ordinary Military Works Grant	...	(*b*) *66,586*	...	(*b*) *66,586*
TOTAL WORKS	...	170,870	152,192	323,062
ESTABLISHMENT	...	28,326	22,007	50,333
TOOLS AND PLANT	...	1,846	556	2,402
SUSPENSE	...	34,719	8,427	43,146
EXCHANGE ON EXPENDITURE IN ENGLAND	...	2,509	...	2,509
TOTAL	...	238,270	183,182	421,452
Deduct—Moiety of Expenditure on Aden Defences recoverable from the Home Government	...	*40,325*	*16,212*	*56,537*
TOTAL BOMBAY	...	197,945	166,970	364,915
Deduct—Payments by the Secretary of State brought to account by Examiners	...	*41,762*	22,766	64,528
Loss by Exchange	...	*15,989*	*10,593*	*26,582*
NET OUTLAY IN INDIA	...	140,194	133,611	273,805
LOWER BURMA.				
COAST DEFENCES.				
Monkey Point Battery, Rangoon	42,376	35,558	6,791	42,349
Syriam " " "	33,423	...	14,692	14,692
Choki " " "	11,436	1,489	5,961	7,450
King's " " "	5,000	30	205	235
		37,077	27,649	64,726
Deduct—Chargeable to Ordinary Works Military Grant	...	(*c*) *16,118*	...	*16,118*
TOTAL WORKS	...	20,959	27,649	48,608
ESTABLISHMENT	...	4,353	3,498	7,851
TOOLS AND PLANT	...	1,624	151	1,775
SUSPENSE	...	...	112	112
TOTAL LOWER BURMA	...	26,936	31,410	58,346
Deduct—Payments by the Secretary of State brought to account by Examiners	...	*13*	...	*13*
Loss by Exchange	...	*6*	...	*6*
NET OUTLAY IN INDIA	...	26,917	31,410	58,327
TOTAL NET OUTLAY IN INDIA *Rx.*	...	494,247	447,823	942,070
ADD—EXPENDITURE IN ENGLAND—				
On moiety, Aden Defences £	...	20,420	2,555	22,975
" Armaments "	...	143,323	201,821	345,144
" Stores for India "	...	43,193	28,870	72,063
		206,936	233,246	440,182
" LOSS BY EXCHANGE ON ABOVE *Rx.*	...	80,460	108,526	188,986
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS *Rx.*	...	781,643	789,595	1,571,238

NOTE.—The figures now shewn in the column "Amount expended to end of previous year" are the latest and revised, differences are due to the inclusion of all such portions of previous outlay, originally charged to the Ordinary Military Works grants.

	Rx.
(*b*) Aden Defences	45,675
Bombay "	11,036
Karachi "	9,875
	66,586
(*c*) Monkey Point Battery	16,118

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section M.—Provincial.

Expenditure *Rx.*285,118.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	182	2,600,285	...	...
	67	Local Balances	183	1,478,769	...	...
	68	Provincial and Local Surpluses and Deficits	184	...	...	285,118
		Total .		.	...	285,118

No. 56.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1889.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	(a)209,206	720,050	567	929,823	689,774	8,260	698,034	231,789	22,583	...
Burma	148,771	1,374,231	3,650	1,526,652	1,365,481	840	1,366,321	160,331	11,560	...
Assam	(a)76,159	502,513	66	578,738	437,418	38,818	476,236	102,502	26,343	...
Bengal	330,899	4,877,800	...	5,208,699	4,868,574	75,018	4,943,592	265,107	...	65,792
N.-W. Provinces and Oudh	380,716	3,280,299	...	3,661,015	3,075,673	158,677	3,234,350	426,665	45,949	...
Punjab	186,015	1,601,468	39,725	1,827,208	1,608,480	571	1,609,051	218,157	32,142	...
Madras	539,076	2,805,230	22,112	3,366,418	2,684,723	28,687	2,713,410	653,008	113,932	...
Bombay	524,404	3,874,347	5,210	4,403,961	3,797,735	63,500	3,861,235	542,726	18,322	...
TOTAL . Rx.	2,395,246	19,035,938	71,330	21,502,514	18,527,858	374,371	18,902,229	2,600,285	270,831	65,792

(a) Differs from the closing balance of last year by Rx. 1 for correction since made.

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1889.

	Opening Balance.	Receipts.		Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt.	Incorporated Local Funds Deficits, excluding Debt.
		Revenues as per Account No. 8.	Transfers between Provincial and Local.				Expenditure as per Account No. 8.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	11,897	16,645	...	16,645	...	28,542	17,267	...	17,267	...	17,267	11,275	...	622
Central Provinces	61,476	93,168	8,260	101,428	8,551	171,455	84,768	567	85,335	8,452	93,787	77,668	16,093	...
Burma	(a)51,417	118,466	840	119,306	...	170,723	118,938	3,650	122,588	...	122,588	48,135	...	3,282
Assam	2,385	78,203	38,818	117,021	29	119,435	116,981	66	117,047	17	117,064	2,371	...	26
Bengal	251,378	502,345	75,018	577,363	170,050	998,791	568,971	...	568,971	160,997	729,968	268,823	8,392	...
N.-W. Provinces and Oudh	(a)16,136	546,987	158,677	705,664	72	721,872	704,464	...	704,464	44	704,508	17,364	1,200	...
Punjab	(a)186,749	374,681	(b)885	375,566	6,392	568,707	337,492	(b)40,039	377,531	8,443	385,974	182,733	...	1,965
Madras	568,187	958,629	(c)38,077	996,706	369,677	1,934,570	948,416	(c)31,502	979,918	386,386	1,366,304	568,266	16,788	...
Bombay	(a)258,531	423,225	(d)88,491	511,716	5,465	775,712	438,014	(d)30,201	468,215	5,363	473,578	302,134	43,501	...
TOTAL . Rx.	1,408,156	3,112,349	409,066	3,521,415	560,236	5,489,807	3,335,311	106,025	3,441,336	569,702	4,011,038	1,478,769	85,974	5,895

(a) Differs from the closing balance of last year by Rx. 1 for correction since made.
(b) Includes Rx. 314 on account of transfers from one Local Fund to another.
(c) Includes Rx. 9,390 on account of transfers from one Local Fund to another.
(d) Includes Rx. 24,991 on account of transfers from one Local Fund to another.

No. 68.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1889.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses, as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	...	...	...	...	622	622	...	622
Central Provinces	22,583	16,093	38,676	...	...	...	38,676	...
Burma	11,560	...	11,560	...	3,282	3,282	8,278	...
Assam	26,343	...	26,343	...	26	26	26,317	...
Bengal	...	8,392	8,392	65,792	...	65,792	...	57,400
N.-W. Provinces and Oudh	45,949	1,200	47,149	...	...	...	47,149	...
Punjab	32,142	...	32,142	...	1,965	1,965	30,177	...
Madras	113,932	16,788	130,720	...	...	...	130,720	...
Bombay	18,322	43,501	61,823	...	...	...	61,823	...
TOTAL . Rx.	270,831	85,974	356,805	65,792	5,895	71,687	343,140	58,022
							285,118	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Section N.—Expenditure not charged to Revenue

Expenditure *Rx.* 11,974,050.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works, not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary)	186	...	...	...
	70	State Railways—Construction . .	188	...	...	1,178,111
	70A	Detailed account of East Indian Railway	190	*—3,611*	...	...
	70B	" " Eastern Bengal Railway . .	191	11,144	...	...
	70C	" " North-Western Railway . .	192	*—245,771*	...	...
	70D	" " Oude and Rohilkund Railway .	193	*—36,090*	...	...
	71	Irrigation Works—Construction .	194	...	...	459,890
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	197	...	...	10,336,049
General Public Works Statements.	73	Details of Expenditure on Establishment	198	1,533,857	...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	202		...	...
	74A	Details of Expenditure on Tools and Plant and distribution among Fund heads	204	117,350	...	...
				TOTAL .	...	11,974,050

No. 69—SUMMARY of Capital Expenditure

[Rx. 1 is recorded for every 10 rupees, in respect of

Years.	Construction.* Railways. India.	Railways. England.	Railways. Exchange.	Railways. Total.	Irrigation. India.	Irrigation. England.	Irrigation. Exchange.	Irrigation. Total.	Total. Construction.	No. of items.
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68 . .	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69 . .	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70 . .	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71 . .	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72 . .	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73 . .	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74 . .	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75 . .	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76 . .	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	409	1,181,034	4,456,115	10
1876-77 . .	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78 . .	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79 . .	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80 . .	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81 . .	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82 . .	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83 . .	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84 . .	2,907,115	769,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85 . .	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86 . .	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20
1886-87 . .	(b)3,711,856	1,321,074	496,810	(b)5,529,740	(a)655,103	2,009	755	(a)657,867	6,187,607	21
1887-88 . .	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
1888-89 . .	69,277	772,021	359,214	1,200,512	533,034	4,357	2,027	539,418	1,739,930	23
Total .	42,649,923	16,308,885	3,716,940	62,675,748	22,970,983	3,016,189	462,701	26,449,873	89,125,621	24

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total £634,157. The purchase of the Nalhati Railway, under England, 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under-

† Includes Rx. 10,675 in respect of

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on Rx. 2,187 in respect

(a) The difference Rx. 6,968 between this figure and that shewn in the Account last year is due to the outlay of the past year on the Khusdil Khan Reservoir being transferred to Minor Works and Navigation.

(b) This figure is the sum of past Survey outlay on the Chaman Extension, Sind-Pishin Railway (Rx. 22,911) and the Bezwada Extension (Rx. 647 brought on to the construction account.

MEMORANDUM of Distribution of Capital Expenditure on State Railways

		India, General.	Central Provinces.	Burma.	Assam.
State Railways.					
India	Rx.	−893,846	−494,259	535,811	5,111
England . . .	£	52,887	9,832	207,970	...
Exchange . . .	Rx	21,672	4,574	97,904	...
	Rx	−819,287	−479,853	841,685	5,111
Deduct—Charged to Revenue	Rx.	...	...	...	5,111
" " Famine .		...	...	...	...
Total .	Rx.	−819,287	−479,853	841,685	...
Irrigation and Navigation.					
India	Rx.	...	...	...	...
England	£	...	...	...	...
Exchange . . .	Rx.	...	...	...	...
Total .	Rx.	...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

ransactions in India, including those of "Exchange".]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION, IN THE PRECEDING COLUMNS, HAVE BEEN RECORDED IN THE ACCOUNTS. — CHARGED AGAINST REVENUE. — Famine Insurance. — Railways.	Famine Insurance. — Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19=10—18	20=10	21	22=20+21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	—5,736	...	—5,736	219,849	214,113	...	214,113
3	...	...	...	...	...	—1,853	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	—58,057	36,907	—19,578	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	—11,808	—17,197	3,459	—23,307	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	—14,487	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	...	20,618	—5,755	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	—645	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	—129,101	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,461	283,217	102,929	6,018	—264,922	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	(a)1,423,541	5,275,364	6,698,905	1,086,045	(a)7,784,950
21	200,000	107,979	...	(b)23,558	183,077	(a) 2,509	...	517,123	5,670,484	6,187,607	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570	...	2,959,570
23	...	70,537	...	...	22,401	(c) 8,991	...	101,929	1,638,001	1,739,930	10,336,049	12,075,979
24	2,847,368	1,391,484	4,215,076	317,763	2,167,706	5,725,185	1,894,293	18,558,875	70,566,746	89,125,621	28,860,894	117,986,515

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's undertaking, under England in 1868-69, £14,000; and in takings, under England in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86 £2,144.
R1,06,750 Debt incurred in India.
cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and to of Irrigation works.

(c) Is made up thus:—

Bombay Canals . . .	6,790
Punjab Canals	2,201
	8,991

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES, during 1888-89.

Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
270,743	—23,416	563,944	102,721	2,468	69,277
121,481	8	352,077	27,766	...	772,021
56,404	3	165,737	12,920	...	359,214
448,628	—23,405	1,081,758	143,407	2,468	1,200,512
—1,080	18,370	...	...	...	22,401
...	...	...	...	...	...
449,708	—41,775	1,081,758	143,407	2,468	1,178,111
72,239	113,248	118,846	137,790	11,383	453,506
3,560	5	760	...	32	4,357
1,656	2	354	...	15	2,027
77,455	113,255	119,960	137,790	11,430	459,890

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

Provinces and Railways.	No. of Railways.	Expenditure during the year. Construction (including Plant and Rolling Stock).	Establishment.	Stock and Advances.	Loss by Exchange.	Deduct: Less Receipts on Capital Account.	Deduct: Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.	Net Total.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General.								
East Indian Railway Company	1	67,151	...	...	...	...	70,762	—3,611
Rajputana-Malwa	2	24,393	—65	27,786	...	844	...	51,270
Holkar	3	1,697	...	...	...	...	...	1,697
Sindia	4	—837,474	—59,058	...	—25,205	—762	...	—920,975
Bhopal	5	...	...	...	...	...	...	...
Store-keeper for State Railways	6	...	...	18,672	...	...	...	18,672
Expenditure in England for Stores purchased and remaining unappropriated	7	...	...	33,660	...	...	...	33,660
Central Provinces.								
Wardha Coal	8	893	3	...	...	...	3,791	—2,895
Umaria Colliery	9	6,957	...	1,766	...	...	...	8,723
Bilaspore-Etawah	10	...	...	...	...	...	...	...
" " Katni-Umaria Section	11	—433,237	—24,740	...	—11,990	—77	15,791	—485,681
Burma.								
Burma	12	75,895	1,196	7,593	...	5	...	84,679
Tounghoo-Mandalay	13	855,775	61,468	...	...	1,075	159,162	757,006
Assam.								
Jorhat	14	2,593	208	773	...	83	...	3,491
Cherra-Companygunge	15	852	778	...	...	2	8	1,620
Bengal.								
Eastern Bengal	16	120,772	354	...	...	23	42,405	78,698
Northern Bengal	17	36,492	...	...	...	...	...	36,492
Dacca	18	6,932	...	...	...	...	...	6,932
Kaunia-Dhurla	19	—425	...	...	...	...	655	—1,080
Patna-Gya	20	6,171	...	...	...	...	...	6,171
Tirhoot	21	18,327	...	...	...	...	...	18,327
Nalhati	22	—460	...	1,201	...	6	...	735
Assam-Behar { Tirhoot Section	23	68,543	3,371	5,020	...	66	...	76,868
Assam-Behar { Assam-Behar Section	24	277,351	14,540	...	...	643	65,823	225,425
Ranaghat-Bhugwangola	25	64	...	...	...	4	...	60
North-Western Provinces and Oudh.								
Oude and Rohilkund Railway	26	61,758	...	232,365	...	330,205	...	—36,082
Cawnpore-Achneyra	27	17,218	209	...	...	...	23,561	—6,134
Lucknow-Sitapore-Seramau	28	4,919	2,349	11,125	...	23	...	18,370
Dildarnagar-Ghazipore	29	325	...	...	...	5	...	320
Bareilly-Philibhit	30	159	...	...	...	38	...	121
Punjab.								
North-Western	31	125,682	4,798	...	...	438	153,063	—23,021
Amritsar-Pathankot	32	2,505	...	...	...	5	2,015	485
Sindh-Pishin, Main Line	33	215,080	18,393	20,419	...	96	...	253,796
" Chaman Extension	34	437,833	26,310	...	...	1,127	10,399	452,617
" Petroleum Works	35	...	...	8,085	...	...	...	8,085
Sindh-Sagar, Western Section	36	196,966	138	...	...	—6	16,741	180,369
Rewari-Ferozepore	37	4,305	...	...	...	...	...	4,305
Chenab Bridge (Ramuwala)	38	159,798	7,272	36,481	...	25	...	203,526
Bolan High Level Line	39	68,135	4,100	19,230	...	...	...	91,465
Frontier Railways Reserve	40	...	364	...	...	...	103,100	—102,736
Jammu Kashmir	41	6,532	1,034	5,301	...	...	...	12,867
Madras.								
Bellary-Kistna	42	...	331	...	...	...	...	331
Hindupur Extension Survey	43	370	...	...	...	...	...	370
Villupuram Guntakal	44	29,054	8,801	48,060	...	60	...	85,855
" " Nellore Branch	45	16,498	2,318	...	...	55	8,662	10,099
Bezvada Extension	46	48,022	7,792	...	...	162	8,900	46,752
Vizagapatam-Raipore	47	...	...	...	...	...	...	...
Bombay.								
Dhond and Manmad	48	3,159	...	...	...	...	691	2,468
Southern Mahratta	49	...	...	...	...	...	...	...
Total Construction of State Railways		1,697,580	82,264	477,537	—37,195	334,145	685,529	1,200,512

Deduct—Amount charged to the Ordinary Grant . . { Construction of Railways charged to Revenue . 22,401
{ Famine Relief and Insurance . . . .

Net—Charged to State Railways—Construction . . . . . { India . . . Rx. 46,876
{ England . . £ 772,021
{ Exchange . . Rx. 359,214
Total . Rx 1,178,111

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1888-89.

TOTAL EXPENDITURE TO 31ST MARCH 1889.								
Construction (including Plant and Rolling Stock).	Establishment.	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	No. of Railways.	REMARKS.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
1,788,623	26,109	1,319,753	...	3,134,485	*984,801*	2,149,684	1	*See* Combined Account No. 70A.
7,836,503	563,491	546,982	372,686	9,319,662	*15,468*	9,304,194	2	
1,149,573	135,404	...	17,410	1,302,387	*4,095*	1,298,292	3	
...	...	...	...	...	...	...	4	
131,057	...	...	...	131,057	...	131,057*	5	* Represents amount contributed by the State for Construction £125,000 and Survey Charges £6,057.
2,596	...	33,661	...	36,257	*159*	36,098	6	
...	...	80,526	...	80,526	...	80,526	7	
626,695	61,287	752	20,296	709,030	*706*	708,324	8	
66,725	6,625	9,588	6	82,944	*5*	82,939	9	
7,473	...	...	42	7,515	*1*	7,514	10	
...	...	...	...	...	...	...	11	
2,576,948	205,326	83,652	125,061	2,990,987	*14,772*	2,976,215	12	
1,808,636	142,553	89,714	...	2,040,903	*1,398*	2,039,505	13	
66,819	4,124	1,722	...	72,665	*91*	72,574	14	
66,296	9,859	1	...	76,156	*2*	76,154	15	
1,774,405	137,379	162,173	22,446	2,096,403	*95,305*	2,001,098	16	*See* Combined Account No. 70B.
2,003,404	219,457	...	86,295	2,309,156	*11,074*	2,298,082	17	
594,042	35,158	...	30,653	659,853	*985*	658,868	18	
93,264	829	1,055	...	95,148	...	95,148	19	
392,861	24,112	...	15,810	432,783	*137*	432,646	20	
1,441,640	97,222	...	68,848	1,607,710	*696*	1,607,014	21	
32,043	3,000	2,522	1,186	38,751	*3,634*	35,117	22	
428,461	27,066	39,526	9,621	504,674	*8,275*	496,399	23	
940,061	66,408	13,494	28,359	1,048,322	*16,121*	1,032,201	24	
27,703	2,568	...	...	30,271	*27*	30,244	25	
61,758	...	232,365	...	294,123	*330,205*	—*36,082*	26	*See* Combined Account No. 70D.
1,049,960	61,552	379	36,548	1,148,439	*6,222*	1,142,217	27	
343,985	19,527	26,059	8	389,579	*207*	389,372	28	
64,791	5,836	...	12	70,639	*17*	70,622	29	
139,156	9,137	...	4,207	152,500	*414*	152,086	30	
17,086,805	1,397,030	1,040,227	596,773	20,120,835	*582,820*	19,538,015	31	*See* Combined Account No. 70C.
544,071	16,753	4,140	2,777	567,741	*7,527*	560,214	32	
4,267,663	229,567	130,179	224,872	4,852,281	*61,436*	†4,790,845	33	† Comprised of Bostan-Gulistan, Sibi-Quetta and Killa Abdulla Sections of the Sind-Pishin State Railway.
584,104	34,425	24,748	...	643,277	*1,131*	642,146	34	
...	...	8,085	...	8,085	...	8,085	35	
1,989 393	62,762	19,451	121,166	2,192,772	*78,258*	2,114,514	36	
1,110,665	73,612	...	80,939	1,265,216	*947*	1,264,269	37	
161,611	8,068	43,083	...	212,762	*25*	212,737	38	
135,472	6,268	26,972	...	168,712	...	168,712	39	
...	758	249,295	40,884	290,937	*16,542*	274,395	40	
6,532	1,034	5,301	...	12,867	...	12,867	41	
1,135,701	149,152	322,935	49,109	1,656,897	*2,001*	1,654,896	42	
3,991	...	...	...	3,991	...	3,991	43	
60,982	8,801	48,063	...	117,846	*73*	117,773	44	
535,415	60,547	17,434	24,236	637,632	*957*	636,675	45	
120,204	11,563	777	...	132,544	*162*	132,382	46	
24,543	...	—38	...	24,505	1	24,504	47	
955,067	77,344	1,374	65,699	1,099,484	*1,572*	1,097,912	48	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	49	
54,271,875	4,008,860	4,599,212	2,066,100	64,946,047	*2,270,300*	62,675,747		
						5,901,649		
						2,933,979		
						35,479,060		
						14,927,172		
						3,433,887		
						53,840,119		

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1888-89.

Details of Capital Outlay.	During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:			
East Indian Railway Debenture and Debenture Stock . . . . . £	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity . . . . . £	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity . . . . . Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . . . . £	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock . . . . . £	...	223,630	223,630
Total . £	...	12,043,440	12,043,440
Capital outlay incurred since purchase of Line:			
Overdrawn Capital to 31st December 1879 . . . . . Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses . . . . . „	...	529	529
Land . . . . . „	77	33,482	33,559
Construction of Line . . . . . „	1,690	294,126	295,816
Ballast and Permanent-way . . . . . „	6,930	346,502	353,432
Stations and Buildings . . . . . „	33,694	378,911	412,605
Plant . . . . . „	7,792	52,605	60,397
Steam Ferries . . . . . „	2,245	...	2,245
Rolling-Stock . . . . . „	869	451,755	452,624
Establishment . . . . . „	...	26,109	26,109
New Minor Works . . . . . „	—55	2,977	2,922
Payment to Shareholders on account of Collieries . . . . . „	...	30,515	30,515
Kurhurballee Colliery . . . . . „ / Serampore Colliery . . . . . „	1,982	15,195	17,177
Electric Telegraph . . . . . „	...	806	806
Capital Advance and Store Advance Accounts . . . . . „	—12,251	1,344,576	1,332,325
Unfinished Construction Works . . . . . „	11,927	—150,458	—138,531
Total Debt and Capital Outlay of the Line . Rx.	54,900	15,135,597	15,190,497
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—			
(1) Cash Deposits, &c., made over to the new undertaking . . . . Rx	...	82,217	82,217
(2) Stores made over to the new undertaking . . . . . „	...	766,534	766,534
(3) Sale-proceeds of surplus stores . . . . . „ / „ „ from dismantled buildings . . . . . „	58,511	77,756 / 12,355	148,622
Total Deductions .	58,511	938,862	997,373
Capital Outlay . Rx.	—3,611	14,196,735	14,193,124
Deduct—Charged in England . . . . . £	...	12,032,765	12,032,765
Net Outlay in India . Rx.	—3,611	2,163,970	2,160,359

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1888-89.

DETAILS OF CAPITAL OUTLAY.	During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:			
Eastern Bengal Railway Debenture and Debenture Stock taken over . . £	...	811,616	811,616
Debenture discharged in anticipation of purchase . . . . . £	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . . . . . £	...	608,060	608,060
India 3 per cent. stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . . . . . £	...	108	108
TOTAL . £	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Overdrawn Capital to 30th June 1884 . . . . . Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses . . . . . "	291	12,949	13,240
Land . . . . . "	18,876	184,446	203,322
Construction of Line . . . . . "	15,813	287,292	303,105
Ballast and Permanent-way . . . . . "	7,235	537,084	544,319
Stations and Buildings . . . . . "	24,737	265,882	290,619
Plant . . . . . "	1,312	22,828	24,140
Rolling-Stock . . . . . "	48,461	249,580	298,041
Establishment . . . . . "	354	137,025	137,379
Steam Ferries . . . . . "	4,047	51,124	55,171
Suspense Account . . . . . "	—42,405	228,684	186,279
Loss by Exchange . . . . . "	...	22,446	22,446
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	78,721	3,611,572	3,690,293
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—			
(1) Value of Stores made over to the new undertaking . . . . . Rx.	...	*72,788*	*72,788*
(2) Depreciation on Flotilla Account . . . . . "	...	*24,006*	*24,006*
(3) Other Capital Receipts . . . . . "	*23*	*22,594*	*22,617*
Total Deductions .	*23*	*119,388*	*119,411*
CAPITAL OUTLAY . Rx.	78,698	3,492,184	3,570,882
Deduct—CHARGED IN ENGLAND . . . . . £	*67,554*	*2,307,311*	*2,374,865*
NET OUTLAY IN INDIA . Rx.	11,144	1,184,873	1,196,017

No. 70C.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1888-89.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Scinde, Punjab and Delhi Line:				
India 3½ per cent. Stock issued in redemption of portion of the Scinde, Punjab and Delhi Railway Annuity	£	...	4,911,621	4,911,621
Total	£	...	4,911,621	4,911,621
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1885	Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses	"	124	246,461	246,585
Land	"	3,004	151,928	154,932
Construction of Line	"	73,830	6,587,863	6,661,693
Ballast and Permanent-way	"	—10,971	4,912,416	4,901,445
Stations and Buildings	"	24,947	1,479,392	1,504,339
Plant	"	1,415	624,563	625,978
Steam Ferries	"	...	49,468	49,468
Rolling Stock	"	33,333	2,621,984	2,655,317
Establishment	"	4,798	1,392,232	1,397,030
Loss by Exchange	"	...	596,773	596,773
Capital Advance and Store Advance Accounts	"	—153,063	1,193,291	1,040,228
Total Debt and Capital Outlay of the Line	Rx.	—22,583	25,055,039	25,032,456
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, &c., made over to the new undertaking	Rx.	...	*483,665*	*483,665*
(2) Stores made over to the new undertaking	"			
(3) Other receipts on Capital Account	"	*438*	*98,717*	*99,155*
Total Deductions	"	*438*	*582,382*	*582,820*
Capital Outlay	Rx.	—23,021	24,472,657	24,449,636
Deduct—Charged in England	£	*222,750*	*9,407,719*	*9,630,469*
Net Outlay in India	Rx.	—245,771	15,064,938	14,819,167

NOTE.—The following lines comprise the North-Western System:—

	Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Peshin, Southern Section do.	1,413,143
Sind-Pishin Darwaza-Quetta to close of 1887-88	253,305
Sind-Sagar, Eastern Section do.	214,042
Bolan temporary line do.	268,651
Indus Valley State Railway to close of 1884-85	7,591,163
Sutlej Bridge (Ferozepore) to close of 1887-88	523,875
Ferozepore Tramway	13,372
Sind, Punjab and Delhi Railway:	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined outlay of the North-western System, from 1885-86 to 1888-89	1,337,282
Total Capital Outlay in England and India	24,449,636

No. 70D.—CAPITAL ACCOUNT of the OUDE AND ROHILKUND RALWAY during, and to end of, the YEAR 1888-89.

DETAILS OF CAPITAL OUTLAY.	During the year	To end of previous year.	TOTAL.
	£	£	£
DEBT INCURRED IN, OR created FOR THE PURCHASE OF THE LINE.			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	1,885,000	...	1,885,000
Purchase of the property of the Company	5,036,049	...	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	3,415,000	...	3,415,000
TOTAL . £	10,336,049	...	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:			
Capital Account: Preliminary Expenses . Rx.	...	...	...
Land . „	...	...	...
Construction of Line . „	6,973	...	6,973
Ballast and Permanent-way . „	29,358	...	29,358
Stations and Buildings . „	24,591	...	24,591
Plant . „	...	...	...
Rolling-Stock . „	836	...	836
Establishment . „	...	...	...
Steam Ferries . „	...	...	...
Suspense Account . „	232,365	...	232,365
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE . Rx.	10,630,172	...	10,630,172
Deduct—Value of Stores, Cash Deposits, &c., received from Company on purchase of Line, *viz.*:—			
(1) Value of Stores and cash made over to the new undertaking . Rx.	330,205	...	330,205
(2) Other Capital Receipts . „	...	...	...
Total Deductions .	330,205	...	330,205
CAPITAL OUTLAY . Rx.	10,299,967	...	10,299,967
Deduct—CHARGED IN ENGLAND . £	10,336,057	...	10,336,057
NET OUTLAY IN INDIA . Rx.	—36,090	...	—36,090

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS, DURING AND TO END OF THE YEAR ENDED 31ST MARCH 1889.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to 31st March 1889							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MAJOR IRRIGATION WORKS.															
Imperial.															
Bengal.															
Orissa Project	48,845	10,638	1,504	2,131	63,118	774	62,344	1,690,328	430,367	200,155	14,653	26,803	2,362,306	8,578	2,353,728
Midnapore Series	—1	...	—43	313	269	3	266	534,266	192,236	89,349	4,349	9,480	829,680	3,079	826,601
Tidal Canal	..	...	..	...	—	...	...	126,624	44,979	5,758	...	2,279	179,640	91	179,549
Soane Canal	9,325	2,069	2,178	1,277	14,849	4	14,845	1,815,656	508,192	211,286	18,834	5,224	2,559,192	30,723	2,528,469
Total	58,169	12,707	3,639	3,721	78,236	781	77,455	4,166,874	1,175,774	506,548	37,836	43,786	5,930,818	42,471	5,888,347
N.-W. Provinces and Oudh.															
Ganges Canal	5,392	1,141	...	—251	6,282	...	6,282	2,265,880	369,787	24,463	16,203	9	2,677,342	15,339	2,662,003
Lower Ganges Canal	78,273	17,992	5,718	—5,428	96,555	2,839	93,716	2,350,714	463,481	192,120	35,066	962	3,042,343	21,725	3,020,618
Agra Canal	2,856	651	—	1,051	4,558	...	4,558	659,310	145,084	33,653	8,263	99	847,009	4,788	842,221
Eastern Jumna Canal	6,566	1,510	199	424	8,699	...	8,699	247,908	47,779	2,638	5,056	...	303,381	47	303,334
Total	93,087	21,294	5,917	—4,204	116,094	2,839	113,255	5,524,812	1,026,731	252,874	64,588	1,070	6,870,075	41,899	6,828,176
Punjab.															
Western Jumna Canal	13,463	3,269	75	33	16,840	...	16,840	809,798	224,652	12,293	5,016	...	1,051,759	1,001	1,050,758
Bari Doâb Canal	11,970	2,737	18	—354	14,371	47	14,324	1,239,559	277,811	48,126	2,986	...	1,568,482	1,696	1,566,786
Sirhind Canal	35,287	6,663	—2,707	—3,985	35,258	...	35,258	2,470,658	747,312	347,930	14,943	274	3,581,117	17,611	3,563,506
Chenab Canal	45,027	10,234	366	737	56,364	29	56,335	245,500	51,635	4,963	4,776	...	306,874	333	306,541
Lower Sohag and Para Canal	3,106	415	1	—124	3,398	...	3,398	48,422	14,497	678	477	...	64,074	8	64,066
Sidhnai Canal	1,984	94	...	—57	2,021	...	2,021	53,301	17,040	2,191	522	...	73,054	21	73,033
	110,837	23,412	—2,247	—3,750	128,252	76	128,176	4,867,238	1,332,947	416,181	28,720	274	6,645,360	20,670	6,624,690
Less—Outlay from Contribution by Native States on Sirhind Canal and from Ordinary Revenue on Lower Sohag and Para and Sidhnai Canals	8,101	1,356	—993	—338	8,216	...	(a)8,216	902,463	313,091	117,963	3,763	...	1,337,280	6,513	1,330,767
Total	102,646	22,056	—1,254	—3,412	120,036	76	119,960	3,964,775	1,019,856	298,218	24,957	274	5,308,080	14,157	5,293,923

Madras.															
Periyar Project	32,599	7,127	19,567	...	59,293	...	59,293	51,863	9,551	24,978	...	...	86,392	...	86,392
Godávári Delta System	6,855	1,543	1,221	—98	9,521	2	9,519	792,874	194,338	88,470	—16	498	1,076,164	89	1,076,075
Kistna Delta System	41,698	9,385	1,865	...	52,948	99	52,849	633,934	153,839	46,238	14	977	835,002	750	834,252
Penner Anicut System	3,822	878	...	...	4,700	...	4,700	126,974	31,398	2,786	...	...	161,158	1	161,157
Cauvery Delta System	17	4	...	...	21	129	—108	130,954	30,783	3,942	...	125	165,804	196	165,608
Srivaikuntham System	644	148	...	...	792	9	783	105,068	29,020	1,052	...	...	135,140	37	135,103
Sangam System	5,746	1,119	—145	...	6,720	—160	6,880	233,146	46,211	12,419	...	17	291,793	5	291,788
Kurnool Canal	...	...	...	...	...	215	—215	1,778,214	...	...	...	408,091	2,186,305	22,041	2,164,264
Barur Tank Project	3,344	745	...	...	4,089	...	4,089	27,720	6,413	688	...	...	34,821	1	34,820
TOTAL	94,725	20,949	22,508	—98	138,084	294	137,790	3,880,747	501,553	180,573	—2	409,708	4,972,579	23,120	4,949,459
Bombay.															
Deccan.															
Hathmati Canal	...	...	...	...	...	...	...	38,364	9,952	906	...	...	49,222	129	49,093
Lower Panjhra River Works	516	126	...	...	642	...	642	35,387	7,096	323	...	...	42,806	4	42,802
Kádvá River Works	1,493	373	20	...	1,886	...	1,886	51,825	13,322	1,621	...	...	66,768	14	66,754
Pravara River Works—Lakh Canal	96	24	3	...	123	...	123	26,183	6,738	1,934	...	...	34,855	20	34,835
Mutha Canals	1,753	1,809	577	...	4,139	...	4,139	499,889	91,568	11,703	...	...	603,160	1,217	601,943
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	119	122,812
Krishna Canal	...	...	...	...	...	...	...	65,137	13,712	168	...	...	79,017	...	79,017
Sindh.															
Desert Canal	3,137	627	...	...	3,764	...	3,764	98,074	21,944	1,428	...	...	121,446	4	121,442
Unherwa Canal	17	4	...	...	21	...	21	27,927	5,209	48	...	...	33,184	...	33,184
Eastern Nara Works	6,081	1,520	44	...	7,645	...	7,645	395,351	98,213	4,159	...	...	497,723	18	497,705
Begari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	2	162,561
TOTAL	13,093	4,483	644	...	18,220	...	18,220	1,477,952	311,995	23,728	...	...	1,813,675	1,527	1,812,148
Carried over	361,720	81,489	31,454	—3,993	470,670	3,990	466,680	19,015,160	4,035,909	1,261,941	127,379	454,838	24,895,227	123,174	24,772,053

(a) Consists of the following expenditure:—

Contributional Outlay,	Sirhind Canal	Rs.	6,015
Ordinary "	Lower Sohag and Para	"	650
" "	Sidhnai Canal	"	1,450
" "	Chenab "	"	101
			8,216

N.—Exp. not charged to Revenue.

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works, during and to end of the Year ended 31st March 1889—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1889.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*continued.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Imperial.															
Brought over	361,720	81,489	31,454	—3,993	470,670	3,990	466,680	19,015,160	4,035,909	1,261,941	127,379	454,838	24,895,227	123,174	24,772,053
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	361,720	81,489	31,454	—3,993	470,670	3,990	466,680	19,015,160	4,035,909	1,261,941	127,468	454,843	24,895,321	123,174	24,772,147
Deduct—Amount spent on construction from Ordinary Revenues on Works in Bombay	3,858	2,332	600	...	6,790	...	6,790	...	...	...	...	...	...	...	5,434,577
GRAND TOTAL	357,862	79,157	30,854	—3,993	463,880	3,990	459,890	...	...	...	...	...	...	...	19,337,570
Divisible under—															
India						Rx.	453,506							Rx.	15,858,712
England						£	4,357							£	3,016,163
Exchange						Rx.	2,027							Rx.	462,695

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1888-89.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
East Indian Railway Debenture and Debenture Stock . . .	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of the East Indian Railway Annuity	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock .	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of the East Indian Railway Annuity and 4½ per cent. Debenture Stock .	...	223,630	223,630
TOTAL . £	...	12,043,440	12,043,440
EASTERN BENGAL.			
Eastern Bengal Railway Debenture and Debenture Stock taken over	...	811,616	811,616
Debenture discharged in anticipation of purchase . . .	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . .	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of the Eastern Bengal Railway, 4 per cent. Debenture Stock . .	...	108	108
TOTAL . . £	...	1,569,784	1,569,784
SCINDE, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuities . . . . . £	...	4,911,621	4,911,621
OUDE AND ROHILKUND.			
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	1,885,000	...	1,885,000
Purchase of the property of the Company	5,036,049	...	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	3,415,000	...	3,415,000
TOTAL . £	10,336,049	...	10,336,049
GRAND TOTAL . £	10,336,049	18,524,845	28,860,894

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

INDIA, GENERAL

PARTICULARS.	Buildings and Roads.					Biluchistan Agency.			No. of Items.
	Inspector-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	Total.	
DIRECTION.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Chief Engineer and Secretariat.									
Inspector-General and Assistant	8,102	...	...	...	..	...	...	...	1
Chief Engineer and Assistants	...	...	...	...	...	...	...	...	2
Upper Subordinates	..	...	...	...	...	...	...	...	3
Office Establishment	5,523	..	...	...	...	...	...	...	4
Travelling allowances	635	...	...	...	...	...	...	...	5
Contingencies	60	...	...	...	...	...	...	...	6
Local allowances	...	...	...	...	...	...	...	...	7
Total . Rx.	15,220	...	...	...	...	...	...	...	8
Superintending Engineers.									
Superintending Engineers and Assistants	17,235	...	...	895	...	1,969	1,560	3,529	9
Upper Subordinates	...	...	...	...	...	...	..	...	10
Office Establishment	5,598	...	176	...	...	707	128	835	11
Travelling allowances	1,314	...	...	52	...	366	248	614	12
Contingencies	2,100	...	9	46	...	275	21	296	13
Local allowances	350	...	...	...	...	109	286	395	14
Total . Rx.	26,603	...	185	993	...	3,426	2,243	5,669	15
Total Direction . Rx.	41,823	...	185	993	...	3,426	2,243	5,669	16
CONSTRUCTION.									
Engineer Establishment, consisting of Executive and Assistant Engineers	49,851	...	960	1,782	...	6,030	...	6,030	17
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	22,760	...	604	1,744	1,328	398	...	398	18
Lower Subordinates, consisting of Sub-Overseers and Sub-Surveyors	8,213	...	283	155	...	398	...	398	19
Petty Establishment	5,453	...	805	153	...	1,466	...	1,466	20
Office ditto	11,672	...	...	740	...	1,255	...	1,255	21
Medical ditto	...	...	...	...	...	...	...	...	22
Local allowances	3,913	...	...	...	...	...	...	...	23
Travelling allowances	11,366	...	543	382	...	2,166	...	2,166	24
Contingencies	4,950	...	87	122	...	273	...	273	25
Special allowances	2'4	..	...	...	...	782	...	782	26
Accountants	5,775	...	...	216	...	516	...	516	27
Total Construction . Rx.	124,177	...	3,282	5,294	1,328	13,284	...	13,284	28
ACCOUNTS.									
Examiners, and Deputy and Assistant Examiners	3,104	...	...	624	...	...	...	...	29
Accountants	3,969	...	...	...	...	...	...	...	30
Clerks and office servants	2,775	...	350	...	...	—215	...	—215	31
Travelling allowances	388	...	...	24	...	...	...	...	32
Contingencies	340	...	..	26	...	267	...	267	33
Local allowances	...	...	...	...	...	...	...	...	34
Total Accounts . Rx.	10,576	...	350	674	...	52	...	52	35
Collection of Revenue	...	...	...	...	...	...	...	...	36
Conservancy, Police, Navigation Establishments, and Plantations	...	...	...	.	...	...	...	...	37
Special Establishment for Surveys	...	...	...	...	...	...	...	...	38
Barrack Department	...	...	...	...	...	...	...	...	39
Medical	...	...	—	...	...	...	85	85	40
Total Amount audited . Rx.	176,576	...	3,817	6,961	1,328	16,762	2,328	19,090	41
Add—Charges of other departments and of previous year disbursed during the year	29,522	16,167	1	...	...	4,413	2,111	6,524	42
Total . Rx	206,098	16,167	3,818	6,961	1,328	21,175	4,439	25,614	43
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	31,900	1,344	2	...	...	1,271	...	1,271	44
GRAND TOTAL . Rx.	174,198	14,823	3,816	6,961	1,328	19,904*	4,439	24,343	45

* Includes charges for Establishment under "Petroleum works" in Biluchistan.

of the PUBLIC WORKS DEPARTMENT, during the Year ended 31st March 1889.

Railways.)

No. of Items.	AND POLITICAL. Rajputana. Buildings and Roads.	Rajputana. Irrigation.	Rajputana. Total.	Total. Buildings and Roads.	Total. Irrigation.	Total. Total.	Central Provinces. Buildings and Roads.	Burma. Lower. Buildings and Roads.	Burma. Lower. Irrigation.	Burma. Lower. Total.	Burma. Upper. Buildings and Roads.	Burma. Upper. Irrigation.	Burma. Upper. Total.	Assam. Buildings and Roads.	Carried forward. Buildings and Roads.	Carried forward. Irrigation.	Carried forward. Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1	...	...	...	8,102	...	8,102	...	...	...	...	...	...	...	...	8,102	...	8,102
2	...	...	...	...	...	...	2,617	3,359	...	3,359	...	...	...	3,259	9,235	...	9,235
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	5,523	...	5,523	2,504	2,935	...	2,935	...	...	...	1,386	12,348	...	12,348
5	...	...	...	635	...	635	266	149	...	149	...	...	...	210	1,260	...	1,260
6	...	...	...	960	...	960	44	383	...	383	...	...	...	175	1,959	...	1,959
7	...	...	...	...	...	...	...	152	...	152	...	...	...	350	502	...	502
8	...	...	...	15,220	...	15,220	5,828	6,978	...	6,978	...	...	...	5,380	33,406	...	33,406
9	2,242	...	2,242	22,341	1,560	23,901	...	3,470	...	3,470	2,598	..	2,598	...	28,409	1,560	29,969
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	1,769	...	1,769	8,250	128	8,378	...	940	...	940	1,348	...	1,348	...	10,538	128	10,666
12	400	...	400	2,132	248	2,380	...	405	...	405	201	...	201	..	2,738	248	2,986
13	412	...	412	2,842	21	2,863	...	456	...	456	236	...	236	...	3,534	21	3,555
14	...	...	...	465	286	751	...	165	...	165	110	...	110	...	740	286	1,026
15	4,823	...	4,823	36,030	2,243	38,273	...	5,436	...	5,436	4,493	...	4,493	...	45,959	2,243	48,202
16	4,823	...	4,823	51,250	2,243	53,493	5,828	12,414	...	12,414	4,493	...	4,493	5,380	79,365	2,243	81,608
17	8,214	...	8,214	66,837	...	66,837	9,033	11,833	...	11,833	17,887	...	17,887	8,928	114,518	...	114,518
18	4,326	...	4,326	31,160	...	31,160	3,741	9,867	...	9,867	8,850	...	8,850	6,072	59,690	...	59,690
19	2,480	...	2,480	11,529	...	11,529	2,168	2,768	...	2,768	3,050	...	3,050	1,942	21,457	...	21,457
20	1,600	...	1,600	9,477	...	9,477	248	73	...	73	335	...	335	981	11,114	..	11,114
21	2,813	...	2,813	16,480	...	16,480	2,909	4,440	...	4,440	4,355	...	4,355	4,103	32,287	...	32,287
22	...	...	...	...	...	...	...	70	...	70	10	...	10	...	80	...	80
23	...	...	...	3,913	...	3,913	...	726	...	726	4,868	...	4,868	3,743	13,250	...	13,250
24	3,061	...	3,061	17,518	...	17,518	2,803	6,635	...	6,635	6,030	...	6,030	4,343	37,329	...	37,329
25	815	...	815	6,247	...	6,247	590	960	...	960	1,343	...	1,343	1,069	10,215	...	10,215
26	...	...	...	1,006	...	1,006	...	4,672	...	4,672	...	...	...	..	5,678	...	5,678
27	1,197	...	1,197	7,704	...	7,704	975	1,584	...	1,584	1,881	...	1,881	873	13,017	...	13,017
28	24,506	...	24,506	171,871	...	171,871	22,473	43,628	...	43,628	48,609	...	48,609	32,054	318,635	...	318,635
29	875	...	875	4,603	...	4,603	1,530	2,431	...	2,431	...	...	...	1,605	10,169	...	10,169
30	1,071	...	1,071	5,040	...	5,040	330	3,028	...	3,028	...	...	...	1,150	9,548	...	9,548
31	694	...	694	3,604	...	3,604	1,195	2,303	...	2,303	...	...	...	768	7,870	...	7,870
32	67	...	67	479	...	479	113	470	...	470	...	...	...	243	1,305	...	1,305
33	178	...	178	811	...	811	210	350	...	350	...	...	...	87	1,458	...	1,458
34	...	...	...	...	...	...	...	902	...	902	...	...	...	578	1,480	...	1,480
35	2,885	...	2,885	14,537	...	14,537	3,378	9,484	...	9,484	.	...	...	4,431	31,830	...	31,830
36	...	63	63	...	63	63	...	...	...	...	...	...	...	...	...	63	63
37	...	...	...	..	...	...	...	...	10,718	10,718	...	...	...	...	...	10,718	10,718
38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
40	...	...	...	...	85	85	...	...	...	...	...	...	...	...	...	85	85
41	32,214	63	32,277	237,658	2,391	240,049	31,679	65,526	10,718	76,244	53,102	...	53,102	41,865	429,836	13,109	442,939
42	28	1,902	1,930	50,131	4,013	54,144	134	2,273	...	2,273	5,380	2,891	8,271		57,918	6,904	64,822
43	32,242	1,965	34,207	287,789	6,404	294,193	31,813	67,799	10,718	78,517	8,482	2,891	61,373	41,865	487,748	20,013	507,761
44	18,410	...	18,410	52,927	...	52,927	130	18,834	...	18,834	4,004	...	4,004	356	76,251	...	76,251
45	13,832	1,965	15,797	234,862	6,404	241,266	31,683	48,965	10,718	59,683	54,478	2,891	57,369	41,509	411,497	20,013	431,510

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

(Excluding

PARTICULARS.	Brought forward.			Bengal.			North-Western Provinces and Oudh.			No. of Items.
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
DIRECTION.										
Chief Engineer and Secretariat.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Share of Secretariat Establishment	...	...	...	...	...	...	...	...	...	1
Inspector General and Assistant	8,102	...	8,102	...	...	...	...	...	...	2
Chief Engineer and Assistants	9,235	...	9,235	7,900	2,634	10,534	3,077	5,137	8,214	3
Upper and Lower Subordinates and Petty Establishment	...	...	...	...	...	...	...	...	...	4
Office Establishment	12,348	...	12,348	10,680	3,360	14,040	3,779	3,311	7,090	5
Travelling allowances	1,260	...	1,260	484	161	645	661	565	1,226	6
Contingencies	1,959	...	1,959	1,243	414	1,657	904	1,085	1,989	7
Presidency and local allowances	502	...	502	451	150	601	...	...	...	8
Presidency house-rent	...	...	...	316	105	421	...	...	...	9
Total . Rx.	33,406	...	33,406	21,074	6,824	27,898	8,421	10,098	18,519	10
Superintending Engineers.										
Superintending Engineers and Assistants	28,409	1,560	29,969	5,538	5,846	11,384	4,692	5,006	9,698	11
Upper and Lower Subordinates	...	...	...	...	...	...	...	...	...	12
Office and Petty Establishments	10,538	128	10,666	4,426	2,882	7,308	2,017	...	2,017	13
Travelling allowances	2,738	248	2,986	760	563	1,323	738	2,447	3,185	14
Contingencies	3,534	21	3,555	344	433	777	281	774	1,055	15
Local allowances	740	286	1,026	109	4	113	...	606	606	16
Presidency house-rent	...	...	...	318	77	395	...	...	...	17
Executive	...	...	...	...	...	...	...	...	...	18
Total . Rx.	45,959	2,243	48,202	11,495	9,805	21,300	7,728	8,833	16,561	19
Total Direction . Rx.	79,365	2,243	81,608	32,569	16,629	49,198	16,149	18,931	35,080	20
CONSTRUCTION.										
Engineer Establishment, consisting of Executive and Assistant Engineers	114,518	...	114,518	15,916	22,665	38,581	32,732	33,431	66,163	21
Upper Subordinates, consisting of Sub-Engineers, Supervisors, and Overseers	59,690	...	59,690	12,161	14,029	26,190	11,257	7,299	18,556	22
Lower Subordinates	21,457	...	21,457	2,056	7,110	9,166	4,618	7,565	12,183	23
Petty Establishment	11,114	...	11,114	925	3,429	4,354	2,051	6,804	8,855	24
Office ditto	32,287	...	32,287	3,694	9,284	12,978	11,098	8,604	19,702	25
Medical ditto	80	...	80	...	...	...	...	...	...	26
Presidency and local allowances	13,250	...	13,250	612	...	612	...	...	...	27
Travelling allowances	37,329	...	37,329	7,526	9,849	17,375	13,785	10,932	24,717	28
Presidency house-rent	...	...	...	276	193	469	...	...	...	29
Contingencies	10,215	...	10,215	1,372	2,112	3,484	2,256	2,816	5,072	30
Special charges and allowances	5,678	...	5,678	...	401	401	...	...	...	31
Boat-bridges and Ferries	...	...	...	...	...	...	...	...	...	32
Contribution to canal establishment in Ferozepore District	...	...	...	...	...	...	...	...	...	33
Accountants	13,017	...	13,017	1,770	2,237	4,007	...	2,970	2,970	34
Total Construction . Rx.	318,635	...	318,635	46,308	71,309	117,617	77,797	80,421	158,218	35
ACCOUNTS.										
Examiners, and Deputy and Assistant Examiners	10,169	...	10,169	3,201	1,600	4,801	2,215	1,730	3,945	36
Accountants	9,548	...	9,548	3,939	1,950	5,889	2,555	1,707	4,262	37
Clerks and office servants	7,870	...	7,870	3,362	1,681	5,043	4,138	1,888	6,026	38
Travelling allowances	1,305	...	1,305	535	267	802	143	58	201	39
Contingencies	1,458	...	1,458	260	130	390	261	127	388	40
Local allowances	1,480	...	1,480	458	234	692	...	...	...	41
Presidency house-rent	...	...	...	376	189	565	...	...	...	42
Total Accounts . Rx.	31,830	...	31,830	12,131	6,051	18,182	9,312	5,510	14,822	43
Inspectors of Local Works	...	...	...	10,942	...	10,942	...	...	...	44
Collection of Revenue	...	63	63	...	22,734	22,734	...	33,477	33,477	45
Conservancy, Police, Navigation Establishments and Plantations	...	10,718	10,718	...	10,764	10,764	190	3,167	3,357	46
Special Establishment for Surveys	...	...	...	...	1,195	1,195	...	...	...	47
Barrack Department	...	...	...	...	...	...	...	...	...	48
Thomason College and Roorkee Work-shops	...	...	...	...	...	...	18,252	...	18,252	49
Medical	...	85	85	880	922	1,802	...	987	987	50
Total Amount audited . Rx.	429,830	13,109	442,939	102,830	129,604	232,434	121,700	142,493	264,193	51
Add—Charges of other departments and of previous year disbursed during the year	57,918	6,904	64,822	17,297	271	17,568	377	1,947	2,324	52
Total . Rx.	487,748	20,013	507,761	120,127	129,875	250,002	122,077	144,440	266,517	53
Deduct—Amounts charged to other provinces and departments, and charges not paid during the year	*76,251*	...	*76,251*	*36,805*	*25,401*	*62,206*	*1,723*	*200*	*1,923*	54
GRAND TOTAL . Rx.	411,497	20,013	431,510	83,322	104,474	187,796	120,354	144,240	264,594	55

Public Works Department, during the Year ended 31st March 1889—*continued.*

Railways.)

No. of Items.	Punjab.			Madras.	Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	4,799	4,799	...	4,799	4,799
2	...	...	...	...	...	4,061	4,061	8,102	4,061	12,163
3	5,188	3,562	8,750	8,741	4,239	612	4,851	38,380	11,945	50,325
4	...	...	...	...	158	954	1,112	158	954	1,112
5	4,135	2,223	6,358	5,862	2,811	191	3,002	39,615	9,085	48,700
6	469	317	786	749	170	...	170	3,793	1,043	4,836
7	1,065	1,036	2,101	639	299	224	523	6,109	2,759	8,868
8	...	...	...	...	232	...	232	1,185	150	1,335
9	..	...	...	...	70	...	70	386	105	491
10	10,857	7,138	17,995	15,991	7,979	10,841	18,820	97,728	34,901	132,629
11	5,908	8,136	14,044	13,277	7,995	1,320	9,315	65,819	21,868	87,687
12	...	..	...	...	961	...	961	961	...	961
13	2,392	3,204	5,596	5,800	1,688	1,320	3,008	26,861	7,534	34,395
14	644	692	1,336	1,509	807	...	807	7,196	3,950	11,146
15	713	668	1,381	539	465	332	797	5,876	2,228	8,104
16	...	...	...	...	120	...	120	969	896	1,865
17	...	...	...	...	182	...	182	500	77	577
18	...	...	...	...	...	45,460	45,460	...	45,460	45,460
19	9,657	12,700	22,357	21,125	12,218	48,432	60,650	108,182	82,013	190,195
20	20,514	19,838	40,352	37,116	20,197	59,273	79,470	205,910	116,914	322,824
21	25,612	36,467	62,079	46,203	39,043	...	39,043	274,024	92,563	366,587
22	9,213	9,317	18,530	39,833	30,310	...	30,310	162,464	30,645	193,109
23	6,895	7,878	14,773	1,486	6,080	...	6,580	42,592	22 553	65,145
24	2,225	6,679	8,904	42,023	2,113	...	2,113	60,451	16,912	77,363
25	7,057	9,477	16,534	...	11,494	...	11,494	65,630	27,365	92,995
26	5 0	...	580	...	...	...	...	660	...	660
27	...	...	...	...	2,147	...	2,147	16,009	...	16,009
28	9,645	10 669	20,314	18,382	13,951	...	13,951	100,618	31,450	132,068
29	...	3,190	3,190	...	359	...	359	635	3,383	4,018
30	2,227	...	2,227	5,329	3,230	...	3,230	24,629	4,928	29,557
31	459	...	459	...	1,630	...	1,630	7,767	401	8,168
32	248	...	248	...	...	...	...	248	...	248
33	220	...	220	...	...	...	...	220		220
34	1,884	2,120	4,004	...	3,901	...	3,901	20,572	7,327	27,899
35	66,265	85,797	152,062	153,256	114,258	...	114,258	776,519	237,527	1,014,046
36	3,616	...	3,616	3,328	3,037	...	3,037	25,566	3,330	28,896
37	3,700	...	3,700	...	4,766	...	4,766	24,508	3,657	28,165
38	2,395	...	2,395	9,381	3,492	...	3,492	30,638	3,569	34,207
39	186	...	186	229	312	...	312	2,710	325	3,035
40	300	...	300	294	270	...	270	2,843	257	3,100
41	...	...	...	...	1,081	...	1,081	3,019	234	3,253
42	...	...	...	...	371	...	371	747	189	936
43	10,197	...	10,197	13,232	13,329	...	13,329	90,031	11,561	101,592
44	...	...	...	...	...	...	...	10,942	...	10,942
45	...	32,921	32,921	...	238	2,206	2,444	238	91,401	91,639
46	...	35	35	...	219	279	498	409	24,963	25,372
47	...	3,694	3,694	...	...	326	326	...	5,215	5,215
48	...	...	...	...	...	...	...	...	...	...
49	...	...	...	...	...	...	...	18,252	...	18,252
50	...	1,291	1,291	...	12	180	192	892	3,465	4,357
51	96,976	143,576	240,552	203,604	148,253	62,264	210,517	1,103,193	491,046	1,594,239
52	4,324	5,350	9,674	158,569	16,578	5,143	21,721	255,063	19,615	274,678
53	101,300	148,926	250,226	362,173	164,831	67,407	232,238	1,358,256	510,661	1,868,917
54	*6,647*	*9,309*	*15,956*	*149,563*	*19,639*	*9,522*	*29,161*	*290,628*	*44,432*	*335,060*
55	94,653	139,617	234,270	212,610	145,192	57,885	203,077	1,067,628	466,229	1,533,857

N.—Exp. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. See also page 200.	Inspector-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana and Central India.	Rajputana.	No. of Items.
								INDIA—	
WORKS AND REPAIRS.		Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	
FAMINE RELIEF AND INSURANCE . . . Original Works	109	...	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . . . Repairs	...	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Minor Works and Navigation, Capital. Original Works	135	...	...	...	...	...	...	...	3
Minor Works and Navigation, Capital. Repairs	135	...	...	...	...	...	...	...	4
Ditto Revenue . Original Works	135	...	...	...	...	...	...	52	5
Ditto Revenue . Repairs	135	...	...	...	...	...	...	3,613	6
Minor Works and Navigation and Agricultural. Original Works	135 & 137	...	...	...	...	...	...	47	7
Minor Works and Navigation and Agricultural. Repairs	135 & 137	...	...	...	...	...	...	...	8
BUILDINGS AND ROADS									
Imperial . . . Original Works	149	270,906	3,133	2,456	16,349	1 055	4,570	3,131	9
Imperial . . . Repairs	149	141,244	16,062	4,789	7,649	1,057	11,106	6,135	10
Provincial . . Original Works	150	...	...	...	...	...	...	...	11
Provincial . . Repairs	150	...	...	...	...	...	...	...	12
Incorporated Local . Original Works	151	...	...	1,040	...	...	...	555	13
Incorporated Local . Repairs	151	...	...	617	...	...	...	1,053	14
Special Defence Works . . .	178 & 179	542,827	...	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Major Works—Working Expenses. Original Works	126	...	...	...	...	...	...	...	16
Major Works—Working Expenses. Repairs	126	...	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Original Works	194 to 196	...	...	...	...	...	...	...	18
Capital Outlay on Irrigation Works. Repairs	194 to 196	...	...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . Rx.		954,977	19,195	8,902	23,998	2,112	15,676	14,586	20
ESTABLISHMENT.									
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	109	...	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Minor Works and Navigation, Capital Establishment.	135	...	...	...	...	...	...	...	22
Minor Works and Navigation, Revenue Establishment.	135	...	...	...	...	...	...	1,941	23
Minor Works and Navigation and Agricultural Establishment.	135 & 137	...	...	...	...	...	...	24	24
BUILDINGS AND ROADS.									
Imperial . . . Establishment .	149	126,526	14,823	3,402	6,961	1,328	8,077	5,594	25
Provincial . . . Ditto .	150	...	...	...	...	...	...	...	26
Incorporated Local . Ditto .	151	...	...	414	...	...	...	161	27
Special Defence Works . . .	178 & 179	47,672	...	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*									
Major Works—Working Expenses, Establishment	125	...	...	...	...	...	...	...	29
Capital Outlay on Irrigation Works, Ditto	194 to 196	...	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . Rx.		174,198	14,823	3,816	6,961	1,328	8,077	7,720	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops		...	...	...	...	...	...	...	32
NET TOTAL ESTABLISHMENT . Rx.		174,198	14,823	3,816	6,961	1,328	8,077	7,720	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS .		18·24	77·22	42·87	29·01	62·88	51·52	52·93	34

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS, 31st March 1889.
Railways.)

No. of Items.	General. Biluchistan Agency.	General. Total.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	...	2,974	3,925	21,290	29,381	57,570
2	...	...	...	...	...	...	...	...	...	...	...	...
3	42,184	42,184	...	...	...	...	11,075	191	2,201	29,200	19,433	104,284
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	52	...	...	...	...	457	1,596	6,955	1,835	6,728	17,623
6	...	3,613	...	...	...	...	23,024	3,252	19,214	14,673	37,791	101,567
7	...	47	...	8,181	33,637	...	6,367	1,067	5,597	55,578	9,763	120,237
8	...	...	...	13,301	10,630	...	69,263	1,185	1,531	149,746	51,440	297,096
9	40,147	341,747	6,769	363,901	19,275	13,612	35,767	8,912	189,428	20,759	49,952	1,050,122
10	11,429	199,471	5,080	35,617	15,550	5,788	15,797	5,843	18,669	30,779	56,395	388,989
11	...	...	11,182	...	31,655	10,466	186,544	68,117	70,134	121,200	144,433	67[illegible],671
12	...	...	43,014	...	51,291	14,698	138,943	123,972	117,754	29,355	129,829	648,856
13	...	1,595	964	...	19,877	52,894	...	66,983	34,316	9,109	44,315	230,053
14	...	1,670	...	...	6,633	30,241	...	111,064	61,552	2,071	39,517	252,748
15	...	542,827	...	...	27,649	...	...	...	...	...	152,192	722,668
16	...	...	...	...	...	...	1,214	43,045	12,703	10,736	122	67,820
17	...	...	...	...	...	...	72,194	88,846	85,889	48,697	21,881	317,507
18	...	...	...	...	...	...	58,169	93,087	102,646	94,725	9,235	357,862
19	...	...	...	...	...	...	...	...	...	...	...	...
20	93,760	1,133,206	97,009	421,000	216,197	127,639	618,814	620,134	732,514	639,753	802,407	5,408,673
21	...	...	...	...	...	...	...	609	881	4,035	7,083	12,608
22	4,439	4,439	...	...	...	...	3,573	35	...	6,317	6,138	20,502
23	...	1,941	...	...	...	...	11,241	8,037	24,248	4,673	10,258	60,398
24	...	24	...	2,891	10,721	...	18,099	545	7,604	64,873	20,758	125,515
25	19,904	186,615	2,627	54,478	7,576	4,159	14,184	3,363	40,999	11,498	24,745	350,244
26	...	...	28,960	...	31,848	33,476	69,138	62,794	43,699	53,962	88,278	412,155
27	...	575	96	...	6,043	3,874	...	54,197	9,955	3,469	10,162	88,371
28	...	47,672	...	...	3,498	...	...	...	...	...	22,007	73,177
29	...	...	...	...	...	...	58,854	113,720	84,828	42,834	11,497	311,733
30	...	...	...	...	...	...	12,707	21,294	22,056	20,949	2,151	79,157
31	24,343	241,266	31,683	57,369	59,686	41,509	187,796	264,594	234,270	212,610	203,077	1,533,860
32	...	...	...	...	...	...	...	*16,824*	...	...	...	*16,824*
33	24,343	241,266	31,683	57,369	59,686	41,509	187,796	247,770	234,270	212,610	203,077	1,517,036
34	25·96	21·29	32·66	13·63	27·61	32·52	30·34	39·95	31·98	33·23	25·31	28·05

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE on TOOLS and PLANT of the Public Works ended 31st

(Excluding

PARTICULARS.	India—General.										Central Provinces.	Burma.						No. of Items.
					Rajputana.			Biluchistan Agency				Lower.			Upper.			
	Inspector General of Military Works.	Central India.	Coorg.	Hyderabad.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Buildings and Roads	Irrigation.	Total.	Buildings and Roads	Irrigation.	Total.	
	Rx.	Rx.	Rx	Rx.	Rx	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	
NEW SUPPLIES.																		
Surveying and mathematical instruments	347	...	13	...	...	...	...	*—163*	...	*—163*	472	54	...	54	1,535	...	1,535	1
Machinery, including navigation plant	1,151	...	13	...	...	...	...	247	...	247	453	...	...	...	31	...	31	2
Tools	2,749	128	131	...	49	...	49	*—362*	...	*—362*	56	168	...	168	1,239	...	1,239	3
Plant	...	47	...	...	...	...	...	...	...	...	...	24	...	24	576	...	576	4
Office furniture	247	...	1	335	1	...	1	30	...	30	21	193	...	193	343	...	343	5
Camp equipage	13	3	...	...	...	...	...	*—257*	..	*—257*	25	...	...	..	32	...	32	6
Live-stock	...	...	...	...	...	...	...	4	...	4	...	...	...	...	506	...	506	7
Rolling-stock for railways or canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	26	1	...	...	...	42	42	...	197	197	...	...	2,222	2,222	...	280	280	9
TOTAL NEW SUPPLIES Rx.	4,533	179	158	335	50	42	92	*—501*	197	*—304*	1,027	439	2,222	2,661	4,262	280	4,542	10
Repairs and carriage	4,108	328	62	104	185	17	202	*—135*	571	436	249	1,633	...	1,633	446	...	446	11
TOTAL . Rx	8,641	507	220	439	235	59	294	*—636*	768	132	1,276	2,072	2,222	4,294	4,708	280	4,988	12
Add—Charges by other Departments	1,712	...	...	...	52	...	52	1,295	...	1,295	...	40	...	40	...	...	...	13
Deduct—Ditto	*2,816*	*173*	...	...	*30*	...	*30*	*9*	...	*9*	*14*	*3*	...	*3*	*377*	...	*377*	14
GRAND TOTAL . Rx.	7,537	334	220	439	257	59	316	650	768	1,418	1,262	2,109	2,222	4,331	4,331	280	4,611	15
DISTRIBUTION OF THE FOREGOING—																		
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	16
IRRIGATION— (*Imperial, Provincial, and Local.*)																		
Minor Works and Navigation, Capital	...	...	...	...	...	...	...	..	768	768	...	...	...	...	..	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	39	39	...	...	...	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	20	20	...	...	...	...	...	2,222	2,222	...	280	280	19
BUILDINGS AND ROADS—																		
Imperial	2,924	334	195	439	233	...	233	650	...	650	170	490	...	490	4,331	..	4,331	20
Provincial	...	...	...	...	...	...	...	...	...	...	1,077	984	...	984	...	...	...	21
Incorporated Local	...	...	25	...	24	...	24	...	...	...	15	484	...	484	...	...	...	22
Special Defence Works.	4,613	...	...	...	...	..	...	...	...	...	...	151	...	151	...	...	...	23
IRRIGATION— (*Imperial, Provincial, and Local.*)																		
Major Works, Working Expenses	...	..	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works.	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL, AS ABOVE Rx.	7,537	334	220	439	257	59	316	650	768	1,418	1,262	2,109	2,222	4,331	4,331	280	4,611	26

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1889.

Railways.)

No. of Items.	Assam.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	40	221	...	221	47	...	47	157	...	157	1,343	...	1,343	1,415	211	1,626	5,481	211	5,692
2	230	836	2,091	2,927	33	64	97	159	903	1,062	1,253	2,889	4,142	1,336	60	1,396	5,742	6,007	11,749
3	456	1,713	...	1,713	1,191	...	1,191	777	...	777	2,741	...	2,741	3,594	187	3,781	14,630	187	14,817
4	...	558	...	558	134	...	134	75	—3,714	—3,639	718	5,337	6,055	...	1,475	1,475	2,132	3,098	5,230
5	31	78	...	78	626	...	626	132	...	132	26	..	26	393	171	564	2,457	171	2,628
6	4	9	...	9	303	...	303	...	...	...	16	...	16	68	114	182	216	114	330
7	...	...	...	...	11	...	11	7	...	7	38	...	38	71	6	77	637	6	643
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	3,784	3,784	...	—173	—173	...	2,015	2,015	...	16,556	16,556	...	...	...	27	24,923	24,950
10	761	3,415	5,875	9,290	2,345	—109	2,236	1,307	—796	511	6,135	24,782	30,917	6,877	2,224	9,101	31,322	34,717	66,039
11	250	2,449	13,388	15,837	396	8,307	8,703	370	1,088	1,458	2,736	9,166	11,902	1,576	540	2,116	14,757	33,077	47,834
12	1,011	5,864	19,263	25,127	2,741	8,198	10,939	1,677	292	1,969	8,871	33,948	42,819	8,453	2,764	11,217	46,079	67,794	113,873
13	...	186	...	186	...	...	...	(a) 248	827	1,075	37,714	...	37,714	666	...	666	41,913	827	42,740
14	15	567	...	567	20	...	20	...	...	...	34,027	...	34,027	858	354	1,212	38,909	354	39,263
15	996	5,483	19,263	24,746	2,721	8,198	10,919	1,925	1,119	3,044	12,558	33,948	46,506	8,261	2,410	10,671	49,083	68,267	117,350
16	...	...	...	...	...	—238	—238	...	79	79	...	755	755	...	149	149	...	745	745
17	...	...	369	369	...	...	...	...	...	...	...	—351	—351	...	1,439	1,439	...	2,225	2,225
18	...	...	4,419	4,419	...	—12	—12	...	351	351	...	239	239	...	116	116	...	5,152	5,152
19	...	...	2,608	2,608	...	...	...	...	—67	—67	...	2,563	2,563	...	392	392	...	8,018	8,018
20	271	733	...	733	165	...	165	805	...	805	711	...	711	1,566	...	1,566	14,017	...	14,017
21	682	4,750	...	4,750	1,314	...	1,314	929	...	929	5,709	...	5,709	4,638	...	4,638	20,083	...	20,083
22	43	...	...	...	1,242	...	1,242	191	...	191	6,138	...	6,138	1,501	...	1,501	9,663	...	9,663
23	...	...	...	...	...	...	...	...	...	...	...	...	...	556	...	556	5,320	..	5,320
24	...	...	8,228	8,228	...	2,531	2,531	...	2,010	2,010	...	8,234	8,234	...	270	270	...	21,273	21,273
25	...	...	3,639	3,639	...	5,917	5,917	...	—1,254	—1,254	...	22,508	22,508	...	44	44	...	30,854	30,854
26	996	5,483	19,263	24,746	2,721	8,198	10,919	1,925	1,119	3,044	12,558	33,948	46,506	8,261	2,410	10,671	49,083	68,267	117,350

(a) Due to percentage on works executed in Frontier Defences.

N.—Exp. not charged to Revenue

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1888-89.

Sections O to V.—Debt, Deposits and Advances.

Receipts *Rx.* 121,762,389. Disbursements *Rx.* 109,630,996.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	75	Statement of Permanent Debt . .	208	17,654,282	3,972,040	+13,682,242(a)
P. Unfunded Debt .	76	Special Loans	210	...	221	
"	77	Treasury Notes	210	933	82	
"	78	Deposits of Service Funds . .	210	128,454	81,295	+990,374
"	79	Savings Bank Deposits . . .	211	5,343,103	4,400,518	
Q. Deposits and Advances.		Provincial Balances, see Account No. 68	184	343,140	58,022	
"	80	Excluded Local Funds . . .	212	700,998	678,468	
"	81	Political and Railway Funds . .	212	254,877	348,131	
"	82	Departmental and Judicial Deposits .	213	13,861,523	13,694,114	—354,414
"	For these Accounts *vide* Appendix A.	Advances		9,684,968	9,488,779	
"		Suspense Account		165,053	85,539	
"		Exchange on Remittance Accounts .		...	512,798	
"		Miscellaneous		379,513	878,635	
R. Loans to Native States, and Presidency Corporation.	83	Advances, Repayments and Balances	218	92,983	665,429	—572,446
R. R. Provincial Advances and Loan Account.	83A	Ditto ditto .	220	203,446	197,978	+5 468
S. Capital Account of Indian Railway Companies.	84	Receipts and Payments . . .	228	3,132,506	7,164,045	—4,031,539
T. Remittances .		Inland Money Orders . . .		12,781,372	12,758,144	
"	For these Accounts *vide* Appendix A.	Other Local Remittances . . .		...	40,816	
"		Other Departmental Accounts . .		494,507	498,680	
"		Remittances between Civil Treasuries and Departments		21,109,834	21,103,857	—39,455
	85	Remittance Account between England and India	230	1,383,640	1,407,311	
U. Secretary of State's Bills.	86	Bills drawn and discharged . .	232	14,262,859	15,030,972	
V. Cash Balance .	87	Distribution Statement . . .	233	19,784,398	16,565,122	
		Total .		121,762,389	109,630,996	

(a) Net figure carried to account No. 1 is 13,487,881. The difference of 194,361 is made up of £285,482 being the Discount on the 3 per cent. Stock issued for the purchase of the property of the Oude & Rohilkund Railway Company less £91,121 amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (*i*) on page 209.

No. 75.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1889, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1888.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1889.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
4½ " Transfer Loan of 1878	1,312,960	...	...	1,312,960	...	64,050	1,248,910
Transfer Loan of 1879, 4½ per Cent. portion	19,166,853	...	64,970	19,231,823	...	420	19,231,403
" 7s. sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
4 per Cent. Loan of 1832-33	823,072	...	...	823,072	147	24,450	798,475
4 " " 1835-36	(a)2,200,120	...	...	2,200,120	...	195,950	2,004,170
4 " " 1842-43	(a)24,470,770	...	586,230	25,057,000	...	584,700	2,4.472,300
4 " " 1854-55	(a)4,262,160	...	12,930	4,275,090	20	138,470	4,136,600
4 " Transfer Loan, 1st May 1865	29,411,184	3,000,000	2,488,250	34,899,434	...	208,820	34,690,614
Reduced 4 per Cent. Loan of 1879	8,155,980	...	...	8,155,980	...	294,380	7,861,600
4 per Cent. Promissory Notes for Mysore Family	64,007	...	...	64,007	...	5,240	58,767
4 " Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 " East Indian Railway Commuted Stock	9,750	...	...	9,750	...	...	9,750
4 " Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
3½ " Loan of 1853-54	52,180	...	...	52,180	...	...	52,180
TOTAL IMPERIAL DEBT in INDIA bearing Interest Rx.	95,951,336	3,000,000	3,152,380	102,103,716	167	1,516,480	100,587,069
IMPERIAL LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	4,830	...	...	4,830	300	500	4,030
5 " " 1856-57	6,660	...	...	6,660	50	...	6,610
5 " " 1825-26	6,166	...	...	6,166	...	...	6,166
5 " " 1841-42	2,290	...	...	2,290	...	...	2,290
5 " " 1854-55 for Public Works	4,520	...	...	4,520	100	...	4,420
Treasury Bills at 2½ pie per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
4 per Cent. Loan of 1824-25	22,304	...	...	22,304	21	...	22,283
4 " " 1828-29	693	...	...	693	22	...	671
4 " Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	...	1,422
4½ " " of 1870	(b)1,787,540	...	...	1,787,540	210,030	1,494,920	82,590
TOTAL IMPERIAL DEBT in INDIA not bearing Interest Rx.	1,837,205	...	...	1,837,205	210,523	1,495,420	131,262
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4½ per Cent. Nagpore-Raipore Railway Debenture Loan	5,160	...	...	5,160	885	...	4,275
4 " Ghazipur-Dildarnagar Railway "	50,080	...	...	50,080	...	...	50,080
4 " Muttra-Hathras Light " "	2,570	...	...	2,570	...	770	1,800
4 " Cawnpore-Farukhabad " "	4,970	...	...	4,970	...	2,580	2,390
4 " Cawnpore and Achneyra " "	66,540	...	3,350	69,890	...	58,800	11,090
4 " Cawnpore and Achneyra Section of the Rajputana-Malwa Railway	11,950	...	58,800	70,750	...	...	70,750
TOTAL PROVINCIAL DEBT in INDIA Rx.	141,270	...	62,150	203,420	885	62,150	140,385

	1st April 1888.		31st March 1889.	
	£	Rx.	£	Rx.
Debt bearing Interest:				
In India	96,253,757	1,837,205	100,748,480	131,262
In England	84,104,672	35,476	94,635,082	398,528
	180,358,429	1,872,681	195,383,562	529,790
Debt not bearing Interest:				
In India		182,231,110		195,913,352
In England				

	India.	England.	Total.				
	Rx.	£					
Government Stock Notes Bearing Interest.							
4 per Cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In India	2,112	5	...	2,117	25	1,230	862
Central Provinces	(c)5,510	20	...	5,530	20	5,510	...
Assam	1,420	...	...	1,420	5	1,170	245
Bengal	24,825	192	...	25,017	444	18,210	6,363
North-Western Provinces and Oudh	32,017	275	...	32,292	361	29,770	2,161
Punjab	28,258	116	...	28,374	163	26,450	1,761
Madras	22,656	1,165	...	23,821	360	20,440	3,021
Bombay	(c)44,353	300	...	44,653	340	37,700	6,613
Total Government Stock Notes . Rx.	161,151	2,073	...	163,224	1,718	140,480	21,026
Total Debt in India . Rx.	98,090,962	3,002,073	3,214,530	104,307,565	213,293	3,214,530	100,879,742
IN ENGLAND.							
Bearing Interest.							
India 4 per Cent. Stock	4,403,807	...	...	4,403,807	3,667,608	373,129 / 363,070	...
" 3½ " Stock	60,168,001	4,030,678	373,129	64,571,808	(d)82,074 / (e)9,047	...	64,480,687
" 3 " Stock	12,748,548	(f)7,206,531	...	19,955,079	...	...	19,955,079
" 3½ " Debentures	5,000,000	...	...	5,000,000	...	...	5,000,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666
Oude and Rohilkund Railway Debenture Stock	...	(g) 384,700	...	384,700	...	...	384,700
" " " Debentures	...	(g)3,030,300	...	3,030,300	...	...	3,030,300
Total Debt in England bearing Interest . £	84,104,672	14,652,209	373,129	99,130,010	3,758,729	736,199	94,635,082
Not bearing Interest.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per Cent. Stock	14,459	...	...	14,459	18	...	14,441
India 4 per Cent Stock	...	...	363,070	363,070	...	...	363,070
East Indian Railway Debentures	100	...	...	100	...	...	100
Total Debt in England not bearing Interest . £	35,476	...	363,070	398,546	18	...	398,528
Total Debt in England . £	84,140,148	14,652,209	736,199	99,528,556	3,758,747	736,199	95,033,610
Total Debt .	182,231,110	17,654,282	3,950,729	203,836,121	(i)3,972,040	3,950,729	195,913,352
Classification of the Debt.							
Permanent Debt, exclusive of that for Railways and Irrigation	76,320,574	4,556,751	(j)4,686,799	85,564,124	3,972,040	3,950,729	77,641,355
For Railways	80,000,081	12,558,113	...	92,558,194	...	736,070	(k)91,822,124
For Irrigation	25,910,455	539,418	...	26,449,873	...	...	26,449,873
Total .	182,231,110	17,654,282	4,686,799	204,572,191	3,972,040	4,686,799	195,913,352

(i) This amount is shown in the General Account, page 21, as follows:—

	India. Rx.	England. £	Total.
Under Permanent Debt Discharged	213,293	3,667,626	3,880,919
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,688,558 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)	...	49,698	49,698
On account of Eastern Bengal Railway Sinking Fund do. do.	...	3,533	3,533
On account of the Scinde, Punjab and Delhi Railway Sinking Fund do.	...	28,843	28,843
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £7,910 is charged to Interest on Debt	...	7,450	7,450
Do. do. of Oude and Rohilkund Railway Discount Sinking Fund do. do. £1,692 is charged to State Railways Interest on Debt	...	1,597	1,597
	213,293	3,758,747	3,972,040

(j) Includes Rx. 736,070 transferred from Debt for Railways.

(k) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £285,48 the discount involved in raising the money for the purchase of the Oude and Rohilkund Railway in 1888-89.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 53, and the application thereof.

India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India:

India 4 per cent. Stock	
India 4 per cent. Rupee Debt, Rx.1,06,750 at 2s. the rupee	
India 3½ per cent. Stock	
India 3 per cent. Stock	

India Debt created and issued

India Debt purchased and cancelled to 31st March 1888:

India 4 and 3½ per cent. Stock

(d) India Debt purchased and cancelled during the year ended 31st March 1889:

India 3½ per cent. Stock purchased with £70,750, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock created for the redemption thereof

India 3½ per cent. Stock purchased with £16,771, being Interest on the amounts standing to the credit of the Funds

India Debt purchased and cancelled

Balance of India Debt issued as above, outstanding on 31st March 1889. India 3½ per cent. Stock (h) £12,493,446; India 4 per cent. Rupee Debt 10,675; India 3 per cent. Stock 248,548 £

India Debt issued in redemption of

	£328,462 East Indian Railway Annuity.	£284,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£63,643 Eastern Bengal Railway 4½ per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	Total.
	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt	10,675	...	...	...	...	10,675
India 3½ per cent. Stock	2,235,168	48,168	...	67,006	...	7,803,018
India 3 per cent. Stock	215,243	32,597	541,055	708	...	248,548
	7,577,025	80,765	541,055	67,714	4,911,621	13,178,180
India 4 and 3½ per cent. Stock	281,091	901	6,585	836	54,024	343,437
India 3½ per cent. Stock	36,419	218	3,054	130	26,489	83,074
India 3 per cent. Stock	13,019	42	311	38	2,354	
	330,529	1,161	9,950	1,004	82,867	425,511
	7,241,496	79,604	531,105	66,710	4,828,754	12,752,669

(a) Exceeds the closing balances of last year's account by Rx. 380,660 and 60 respectively owing to corrections since made.

(b) Shown in last year's accounts under Loans bearing Interest transferred in these recounts to Loans not bearing Interest as it was under discharge in 1888-89.

(c) Respectively falls short of, and exceeds last year's balances by Rx. 16,836 for transfers since made.

(e) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £9,611 towards the redemption of debt incurred in excess of money raised.

(f) Stock created and issued under Act 51 Vict., C. 5, to provide funds for the purchase of the property of the Oude and Rohilkund Railway Company, and for the discharge of such of the Debentures of that Company as fell due in the year 1888 before the date of the purchase

(g) Liabilities incurred in the purchase of the Oude and Rohilkund Railway.

(h) India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

No. 76.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1889.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA:					
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	356,983	...	356,983	165	356,818
Endowments by the late King of Oudh, 3rd & 5th Loans (5 p. c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	170,000	...	170,000	56	169,944
Endowments by the late King of Oudh, Charity Fund (6 p. c.)	30,000	...	30,000	...	30,000
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per Cent.)	4,800	...	4,800	...	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java	34,348	...	34,348	...	34,348
Appropriation for the Maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per Cent. perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per Cent. perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per Cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry bearing Interest (4 per Cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	...	1,000	...	1,000
Charitable Endowment	4,000	...	4,000	...	4,000
TOTAL . Rx.	1,702,246	...	1,702,246	221	1,702,025
NORTH-WESTERN PROVINCES AND OUDH:					
Charitable Endowments of Native Chiefs	20,000	...	20,000	...	20,000
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree and Sanawar	1,264	...	1,264	...	1,264
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per Cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,689	...	91,689	...	91,689
GRAND TOTAL . Rx.	1,815,325	...	1,815,325	221	1,815,104

No. 77.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Issues in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA:					
Treasury Notes at 3¾ per Cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla Family Temples	34,520	...	34,520	...	34,520
Non-transferable Treasury Notes at 4 per Cent.	7,262	933	8,195	82	8,113
TOTAL . Rx.	42,032	933	42,965	82	42,883

NO. 78.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Repayments in 1888-89.	Balance, 31st March 1889.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
INDIA:					
Uncovenanted Service Family Pension Fund	1,020,042	114,411	1,134,453	74,761	1,059,692
Miscellaneous Service Funds	243	11	254	2	252
TOTAL . Rx.	1,020,285	114,422	1,134,707	74,763	1,059,944
MADRAS:					
Apothecaries' Fund	10,077	3,926	14,003	3,463	10,540
BOMBAY:					
Uncovenanted Service Family Pension Fund	106,937	10,106	117,043	3,069	113,974
GRAND TOTAL . Rx.	1,137,299	128,454	1,265,753	81,295	1,184,458

No. 79.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Repayments in 1888-89.	Balance, 31st March 1889.
BANK ACCOUNTS.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:					
Calcutta	275,852	137,885	413,737	143,899	269,838
Madras	(a 78,632	32,258	110,890	38,830	72,060
Bombay	808,476	279,419	1,087,895	269,201	818,694
TOTAL . Rx.	1,162,960	449,562	1,612,522	451,930	1,160,592
POST OFFICE SAVINGS BANKS:					
India	343,386	281,744	625,130	244,857	380,273
Central Provinces	192,528	171,736	364,264	140,593	223,671
Burma	143,660	238,539	382,199	202,289	179,910
Assam	102,286	91,589	193,875	75,096	118,779
Bengal	1,140,276	1,162,266	2,302,542	902,970	1,399,572
North-Western Provinces and Oudh	567,514	558,049	1,125,563	459,199	666,364
Punjab	(a)432,129	442,171	874,300	370,240	504,060
Madras	518,180	486,355	1,004,535	421,351	583,184
Bombay	(a)1,614,791	1,100,032	2,714,823	878,108	1,836,715
TOTAL . Rx.	5,054,750	4,532,481	9,587,231	3,694,703	5,892,528
STATE RAILWAY PROVIDENT INSTITUTIONS:					
Government of India	52,570	18,351	70,921	8,280	62,641
Central Provinces	(a)7,075	4,188	11,263	2,953	8,310
Burma	8,808	5,520	14,328	1,852	12,476
Assam	140	171	311	62	249
Bengal	(a)37,577	14,573	52,150	7,287	44,863
North-Western Provinces and Oudh	...	56,879	56,879	6,227	50,652
Punjab	(a)124,625	50,014	174,639	27,645	146,994
TOTAL . Rx.	230,795	149,696	380,491	54,306	326,185
CIVIL ENGINEERS' PROVIDENT FUND:					
Government of India	(a)79,606	32,698	112,304	4,442	107,862
REGIMENTAL SAVINGS BANKS:					
Bengal Army	(a)96,285	89,834	186,119	97,933	88,186
Madras Army	(a)27,804	32,385	60,189	37,380	22,809
Bombay Army	23,368	30,425	53,793	29,411	24,382
TOTAL . Rx.	147,457	152,644	300,101	164,724	135,377
TOTAL BANK ACCOUNTS . Rx.	6,675,568	5,317,081	11,992,649	4,370,105	7,622,544
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
Government of India	(a)3,471	12,006	15,477	12,408	3,069
HINDU FAMILY ANNUITY FUND:					
Government of India	3,720	4,464	8,184	4,323	3,861
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	5,665	1,094	6,759	559	6,200
LOCAL FUND PENSION FUND:					
Bombay	10,757	5,661	16,418	10,155	6,263
BENGAL CHRISTIAN FAMILY PENSION FUND:					
Government of India	211	2,216	2,427	2,303	124
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	89	...	89	8	81
Bombay	(a)21,696	581	22,277	657	21,620
TOTAL SPECIAL ACCOUNTS . Rx.	45,609	26,022	71,631	30,413	41,218
GRAND TOTAL . Rx.	6,721,177	5,343,103	12,064,280	4,400,518	7,663,762

(a) Differs from the Closing Balance of last year by Rx. 1 for corrections since made.

NO. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General	(a) 18,970	55,793	74,763	61,096	13,667
Central Provinces	3,670	16,895	20,565	15,356	5,209
Burma	(a) 19,498	78,552	98,050	77,514	20,536
Assam	818	2,578	3,396	2,569	827
Bengal	26,803	42,521	69,324	43,258	26,066
North-Western Provinces and Oudh	(a) 23,349	88,166	111,515	83,674	27,841
Punjab	(a) 13,110	49,707	62,817	48,280	14,537
Madras	97,345	59,475	156,820	52,997	103,823
Bombay	125,705	307,311	433,016	293,724	139,292
TOTAL . Rx.	329,268	700,998	1,030,266	678,468	351,798

(a) Differs from the Closing Balance of last year by Rx. 1 for correction since made.

NO. 81.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL and RAILWAY FUNDS, for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
POLITICAL FUNDS.					
Bahoo Begum's Stipend Fund	75,082	3,626	78,708	19,747	58,961
RAILWAY FUNDS.					
Bombay, Baroda, and Central India Railway.					
Educational Fund	392	1,630	2,022	1,330	692
Fire Insurance Fund	38,277	1,920	40,197	39,249	948
Guarantee and Contractors' Security Fund	704	1,091	1,795	418	1,377
Provident Fund	(a) 15,381	19,423	34,804	33,175	1,629
Sundry Deposit Fund (Ticket and Indenture Fees)	4,383	876	5,259	838	4,421
Fine Fund	(a) 565	392	957	813	144
Shareholders' Interest Deposit Fund	142	400	542	411	131
Surplus Profits Deposit Fund	3,444	185,496	188,940	188,919	21
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	58,449	2,150	60,599	6,438	54,161
Fire Insurance Fund	7,766	5,370	13,136	568	12,568
Guarantee and Contractors' Security Fund	3,590	13,100	16,690	11,149	5,541
Madras Railway.					
Guarantee and Contractors' Security Fund	25,350	2,639	27,989	4,327	23,662
Oude and Rohilkhand Railway.					
Fine Fund	5,274	1,076	6,350	6,350	...
Guarantee Fund and Deposits	18,711	15,688	34,399	34,399	...
	182,428	251,251	433,679	328,384	105,295
TOTAL . Rx.	257,510	254,877	512,387	348,131	164,256

(a) Differs from the Closing Balance of last year by Rx. 1 for correction since made.

No. 82.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1889.

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
INDIA, GENERAL.					
Civil Deposits.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue Deposits	(a)9,946	36,948	46,894	36,647	10,247
Civil Courts' Deposits	4,525	17,166	21,691	18,285	3,406
Criminal Courts' Deposits	(a)1,465	1,084	2,549	1,491	1,058
Personal Deposits	(a)17,684	229,032	246,716	222,535	24,181
Trust Interest Fund	183	404,687	404,870	403,185	1,685
Deposits of deceased officers and men of the Native Army	341	284	625	176	449
General Deposits	2,365	25,170	27,535	25,518	2,017
Municipal Funds	9,323	31,364	40,687	32,417	8,270
Military Orphan Fund Deposits	(a)2,322	...	2,322	2,322	...
Forest Deposits	14	...	14	14	...
Deposits for Government Loans	...	301	301	301	...
Colonial and Indian Exhibition for 1886-87	(a)12,780	246	13,026	4,751	8,275
Presidency Bank Deposits	(a)3	...	3	...	3
Other Deposits.					
Telegraph Deposits	4,848	20,785	25,633	21,032	4,601
Telegraph Fine Fund	4,544	726	5,270	401	4,869
Marine Deposits	3,113	4,844	7,957	6,393	1,564
Military Deposits	45,238	40,430	85,668	48,814	36,854
Public Works Deposits (Buildings and Roads)	(b)37,053	80,105	117,158	84,424	32,734
Public Works Deposits (Irrigation)	(a)350	2,586	2,936	1,403	1,533
Public Works Deposits (Railway Capital)	(b)26,021	13,562	39,583	12,030	27,553
Public Works Deposits (Railway Revenue)	(a)27,332	210,865	238,197	226,450	11,747
State Railway Fine Fund	3,661	458	4,119	434	3,685
Trust Interest Fund (Military)	262	3,846	4,108	3,762	346
British Postal Orders	2,208	825	3,033	4	3,029
Departmental Guarantee Fund (Post Office)	1,204	291	1,495	...	1,495
Life Insurance Fund (Post Office)	(a)144	201	345	...	345
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—647	...	—647	...	—647
TOTAL . Rx.	216,282	1,125,806	1,342,088	1,152,789	189,299
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	10,068	30,357	40,425	31,614	8,811
Civil Courts' Deposits	(a)33,526	103,043	136,569	108,211	28,358
Personal Deposits	77,857	233,680	311,537	237,854	73,683
Trust Interest Fund	(a)296	3,479	3,775	3,773	2
Forest Deposits	4	5	9	3	6
Municipal Funds	27,658	94,504	122,162	90,664	31,498
Deposits for Government Loans	...	28	28	28	...
Other Deposits.					
Trust Interest Account (Post Office)	...	8	8	8	...
Public Works Deposits (Buildings and Roads)	301	2,893	3,194	2,480	714
Public Works Deposits (Railway Capital)	(a)11	44	55	55	...
Public Works Deposits (Railway Revenue)	(a)2,610	19,438	22,048	18,347	3,701
State Railway Fine Fund	...	440	440	440	...
Life Insurance Fund (Post Office)	(a)196	85	281	...	281
British Postal Orders (Post Office)	1,666	515	2,181	...	2,181
Departmental Guarantee Fund (Post Office)	789	399	1,188	1	1,187
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—1,273	8,551	7 278	8,452	—1,174
TOTAL . Rx.	153,709	497,469	651,178	501,930	149,248
Carried forward . Rx.	369,991	1,623,275	1,993,266	1,654,719	338,547

(a) Differs from the Closing balance of last year by Rx. 1 for corrections since made.
(b) Differs from last year's figure for correction of balance since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1889—*continued.*

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	369,991	1,623,275	1,993,266	1,654,719	338,547
BURMA.					
Civil Deposits.					
Revenue Deposits	26,017	102,726	128,743	102,303	26,440
Civil Courts' Deposits	(a) 1,063	24,282	25,345	21,975	3,370
Personal Deposits	(a) 2,866	33,890	36,756	33,515	3,241
Municipal Funds	23,582	158,007	181,589	141,136	40,453
Trust Interest Fund	..	314	314	310	4
Marine Deposits	(b) 435	364	799	669	130
Other Deposits.					
Public Works Deposits (Buildings and Roads)	21,875	23,239	45,114	36,254	8,860
Public Works Deposits (Irrigation)	337	91	428	185	243
Public Works Deposits (Railway Capital)	615	12,714	13,329	13,172	157
Public Works Deposits (Railway Revenue)	991	8,530	9,521	6,627	2,894
State Railway Fine Fund	...	521	521	521	...
Life Insurance Fund (Post Office)	146	207	353	...	353
British Postal Orders (Post Office)	1,902	812	2,714	...	2,714
Departmental Guarantee Fund (Post Office)	408	149	557	3	554
TOTAL . Rx.	80,237	365,846	446,083	356,670	89,413
ASSAM.					
Civil Deposits.					
Revenue Deposits	19,562	23,189	42,751	26,661	16,090
Civil Courts' Deposits	3,556	9,131	12,687	8,863	3,824
Personal Deposits	9,040	60,230	69,270	61,260	8,010
Trust Interest Fund	15	777	792	776	16
Municipal Funds	2,128	12,327	14,455	12,810	1,645
Forest Deposits	...	3	3	...	3
Other Deposits.					
Public Works Deposits (Buildings and Roads)	652	5,231	5,883	4,500	1,383
Public Works Deposits (Railway Capital)	...	48	48	48	...
Public Works Deposits (Railway Revenue)	36	402	438	377	61
State Railway Fine Fund	12	11	23	23	...
Life Insurance Fund (Post Office)	901	330	1,231	400	831
British Postal Orders (Post Office)	979	203	1,182	...	1,182
Departmental Guarantee Fund (Post Office)	(c) 395	233	628	5	623
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—80	29	—51	17	—68
TOTAL . Rx.	37,196	112,144	149,340	115,740	33,600
Carried forward . Rx.	487,424	2,101,265	2,588,689	2,127,129	461,560

(a) Falls short of the Closing balance of the last year's account by Rx. 1 for correction since made.
(b) Shown as Revenue Deposits in last year's account.
(c) Exceeds the Closing balance of the last year's account by Rx. 1 for correction since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1889—*continued.*

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	487,424	2,101,265	2,588,689	2,127,129	461,560
BENGAL.					
Civil Deposits.					
Revenue Deposits	260,924	297,957	558,881	313,316	245,565
Civil Courts' Deposits	369,251	787,090	1,156,341	810,584	345,757
Criminal Courts' Deposits	12,732	11,789	24,521	13,248	11,273
Personal Deposits	134,467	819,215	953,682	812,271	141,411
Trust Interest Fund	(*b*)958	61,699	62,657	60,565	2,092
Marine Deposits	250	1,063	1,313	1,113	200
Municipal Funds	29,698	170,533	200,231	167,826	32,405
Forest Deposits	(*a*)1	54	55	4	51
Presidency Bank Deposits	(*c*)8,986	534	9,520	604	8,916
Deposits for Government Loan	...	450	450	450	...
Other Deposits.					
Trust Interest Account (Post Office)	...	41	41	41	...
Public Works Deposits (Buildings and Roads)	(*b*)17,269	67,863	85,132	49,592	35,540
Public Works Deposits (Irrigation)	(*a*)7,538	7,731	15,269	7,887	7,382
Public Works Deposits (Railway Capital)	287	1,865	2,152	1,952	200
Public Works Deposits (Railway Revenue)	(*b*)8,604	158,980	167,584	159,173	8,411
State Railway Fine Fund	97	1,167	1,264	1,135	129
Life Insurance Fund (Post Office)	(*b*)4,256	2,120	6,376	407	5,969
British Postal Orders (Post Office)	1,600	1,643	3,243	3	3,240
Departmental Guarantee Fund (Post Office)	5,893	1,903	7,796	8	7,788
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	29,243	170,050	199,293	160,997	38,296
TOTAL . Rx.	892,054	2,563,747	3,455,801	2,561,176	894,625
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposit	64,194	246,105	310,299	246,166	64,133
Civil Courts' Deposits	233,279	536,874	770,153	526,297	243,856
Criminal Courts' Deposits	9,331	36,563	45,894	37,820	8,074
Personal Deposits	118,126	1,414,979	1,533,105	1,416,177	116,928
Trust Interest Fund	(*b*)1,202	22,987	24,189	22,291	1,898
Forest Deposits	187	294	481	247	234
Municipal Funds	43,722	337,249	380,971	340,126	40,845
Deposits for Government Loans	...	34	34	34	...
Other Deposits.					
Trust Interest Account (Post Office)	1	15	16	16	...
Public Works Deposits (Buildings and Roads)	6,994	15,896	22,890	16,239	6,651
Public Works Deposits (Irrigation)	2,466	6,756	9,222	8,135	1,087
Public Works Deposits (Railway Capital)	29	2,022	2,051	2,049	2
Public Works Deposits (Railway Revenue)	27	33,854	33,881	28,329	5,552
State Railway Fine Fund	...	710	710	231	479
Life Insurance Funds (Post Office)	(*b*)745	365	1,110	...	1,110
British Postal Orders (Post Office)	5,878	2,332	8,210	5	8,205
Departmental Guarantee Fund (Post Office)	3,632	1,188	4,820	4	4,816
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	—41	72	1	44	—13
TOTAL . Rx.	489,772	2,658,295	3,148,067	2,644,210	503,857
Carried forward . Rx.	1,869,250	7,323,307	9,192,557	7,332,515	1,860,042

(*a*) Exceeds the Closing balance in last year's account by Rx 1 for correction since made.
(*b*) Falls short of the Closing balance in last year's account by Rx. 1 for correction since made.
(*c*) Includes Rx. 823 and 66 shown in last year's accounts under General and Marine Deposits, respectively.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1889—*continued.*

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	1,869,250	7,323,307	9,192,557	7,332,515	1,860,042
PUNJAB.					
Civil Deposits.					
Revenue Deposits	95,797	357,487	453,284	329,262	124,022
Personal Deposits	57,198	614,643	671,841	594,204	77,637
Trust Interest Fund	2,661	26,393	29,054	27,512	1,542
Municipal Funds	71,651	353,635	425,286	334,312	90,974
Forest Deposits	287	204	491	423	68
Deposits for Government Loans	...	73,212	73,212	69,212	4,000
Other Deposits.					
Trust Interest Account (Post Office)	...	11	11	11	...
Public Works Deposits (Buildings and Roads)	14,056	30,722	44,778	31,070	13,708
Public Works Deposits (Irrigation)	4,989	90,103	95,092	53,569	41,523
Public Works Deposits (Railway Capital)	(c)8,223	786,331	794,554	617,840	176,714
Public Works Deposits (Railway Revenue)	23,596	130,784	154,380	127,686	26,694
Life Insurance Fund (Post Office)	461	200	661	1	660
British Postal Orders (Post Office)	(b)9,103	2,476	11,579	6	11,573
Departmental Guarantee Fund (Post Office)	1,936	756	2,692	10	2,682
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	(b)—*3,853*	6,392	2,539	8,443	—*5,904*
TOTAL . Rx.	286,105	2,473,349	2,759,454	2,193,561	565,893
MADRAS.					
Civil Deposits.					
Revenue Deposits	133,277	192,849	326,126	199,337	126,789
Civil Courts' Deposits	133,912	299,422	433,334	309,245	124,089
Criminal Courts' Deposits	5,370	7,000	12,370	8,350	4,020
Personal Deposits	129,003	868,420	997,423	883,521	113,902
Trust Interest Fund	(a)1,700	67,400	69,100	67,768	1,332
Deposits of deceased officers and men of the Native Army	83	31	114	18	96
Municipal Funds	39,859	171,054	210,913	170,365	40,548
Deposits of Government Loans	...	3,936	3,936	3,936	...
Other Deposits.					
Trust Interest Account (Post Office)	(a)2	24	26	24	2
British Postal Orders (Post Office)	(b)5,070	1,428	6,498	6	6,492
Military Deposits	32,093	28,190	60,283	34,356	25,927
Public Works Deposits (Buildings and Roads)	7,799	29,318	37,117	22,739	14,378
Public Works Deposits (Railway Capital)	(a)2,705	52,952	55,657	53,171	2,486
Public Works Deposits (Railway Revenue)	(c)137	2,032	2,169	2,018	151
Trust Interest Fund (Military)	21	646	667	663	4
Life Insurance Fund (Post Office)	(a)846	573	1,419	112	1,307
Departmental Guarantee Fund (Post Office)	3,183	1,021	4,204	3	4,201
State Railway Fine Fund	45	13	58	7	51
Foreign Money Orders (Post Office)	...	63,644	63,644	71,393	—*7,749*
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	(b)—*10,200*	369,677	359,477	386,386	—*26,909*
TOTAL . Rx.	484,905	2,159,630	2,644,535	2,213,418	431,117
Carried forward . Rx.	2,640,260	11,956,286	14,596,546	11,739,494	2,857,052

(a) Exceeds the Closing balance in last year's account by Rx. 1 for correction since made.
(b) Falls short of the Closing balance ditto ditto.
(c) Differs from last year's figure for correction of balance since made.

No. 82.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1889—*continued.*

	Balance, 1st April 1888.	Receipts in 1888-89.	TOTAL.	Payments in 1888-89.	Balance, 31st March 1889.
	Rx.	*Rx.*	*Rx*	*Rx.*	*Rx.*
Brought forward . Rx.	2,640,260	11,956,286	14,596,546	11,739,494	2,857,052
BOMBAY.					
Civil Deposits.					
Revenue Deposits	47,851	145,019	192,870	149,967	42,903
Civil Courts' Deposits	51,672	137,263	188,935	142,272	46,663
Criminal Courts' Deposits	(a) 2,995	8,923	11,918	8,976	2,942
Personal Deposits	107,997	799,060	907,057	807,263	99,794
Trust Interest Fund	2,412	138,002	140,414	132,631	7,783
Deposits of deceased officers & men of the Native Army	290	129	419	117	302
Marine Deposits	323	2,539	2,862	2,549	313
Presidency Bank Deposits	(a) 4,077	1,128	5,205	1,146	4,059
Municipal Funds	60,244	113,411	173,655	116,882	56,773
Deposits for Government Loans	...	27,397	27,397	27,397	...
Forest Deposits	(b) 3 434	6,989	10,423	5,634	4,789
Other Deposits.					
Trust Interest Account (Post Office)	...	33	33	33	...
Military Deposits	(c) 8,719	12,836	21,555	13,954	7,601
Public Works Deposits (Buildings and Roads)	28,708	59,765	88,473	45,077	43,396
Public Works Deposits (Irrigation)	(c) 6,402	8,654	15,056	8,387	6,669
Public Works Deposits (Railway Revenue)	3,783	48,175	51,958	50,170	1,788
State Railway Fine Fund	(c) 194	399	593	423	170
Trust Interest Fund (Military)	5	328	333	328	5
Departmental Guarantee Fund (Post Office)	3,247	971	4,218	2	4,216
Life Insurance Fund (Post Office)	438	426	864	...	864
Foreign Money Orders	—4,644	386,666	382,022	424,328	—42,306
British Postal Orders	—27,936	1,659	—26,277	11,721	—37,998
Local Funds, Debt Accounts.					
Incorporated Local Funds, Debt, Deposits, and Advances	902	5,465	6,367	5,363	1,004
TOTAL . Rx.	301,113	1,905,237	2,206,350	1,954,620	251,730
GRAND TOTAL . Rx.	2,941,373	13,861,523	16,802,896	13,694,114	3,108,782

(a) Exceeds the Closing balance in last year's account by Rx. 1 for correction since made.
(b) Includes Rx. 1,954 shown in last year's account against Revenue Deposits.
(c) Falls short of the Closing balance of last year's account by Rx. 1 for correction since made.

No. 83.—ACCOUNT of LOANS to NATIVE STATES AND PRESIDENCY CORPORATIONS, &c., showing the Amounts Advanced and Repaid during the Year ended 31st March 1889, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1888.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1889.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Banswara State	1,288	...	1,288	714	574	2,500	5 per cent.	68
Baoni State	500	...	500	500	...	2,500	4 "	15
Jaora State	30,000	...	30,000	7,369	22,631	30,000	5 "	1,611
TOTAL . Rx.	31,788	...	31,788	8,583	23,205			1,694
MADRAS.								
Mysore State	(a) 19,174	...	19,174	19,174	...	800,000	4 per cent.	767
TOTAL LOANS TO NATIVE STATES . Rx.	50,962	...	50,962	27,757	23,205	...	...	2,461
ADVANCES.								
INDIA, GENERAL.								
Advances for Ceylon Cable	3,677	...	3,677	1,838	1,839	9,000	4 per cent.	147
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176 500	176,500	4½ per cent.	7,943
Calcutta Port Trust Consolidated Loan	452,483	...	452,483	12,390	440,093	534,035	4½ "	20,224
Calcutta Port Trust for construction of Kidderpur Dock	(a) 860,685	516,968	1,377,653	...	1,377,653	(b) 1,377,653	4 "	36,741
Consolidated Loan of the Calcutta Municipality	640,940	...	640,940	19,544	621,396	783,120	4¼ "	27,033
TOTAL . Rx.	2,130,608	516,968	2,647,576	31,934	2,615,642			91,941
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (c)	5,720
Madras Harbour Trust	244,723	62,000	306,723	10,000	296,723	465,464	4½ "	10,025
TOTAL . Rx.	387,723	62,000	449,723	10,000	439,723			15,745

BOMBAY.								
Bombay Municipality, Water-supply	289,884	...	289,884	6,035	283,849	373,005	4 per cent.	11,485
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,080,705	...	2,080,705	120	2,080,585	2,117,075	4½ "	94,116
Bombay Port Trust, for Loans not bearing interest under Act VI of 1879	84,468	...	84,468	...	84,468	84,468	*Nil*	...
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	...	616,104	760,000	4½ per cent.	27,725
Bombay Port Trust for Dock Extension	768,438	80,171	848,609	...	848,609	940,000	4 "	26,533
New Consolidated Loan of the Bombay Municipality repayable in 30 years	507,775	...	507,775	12,960	494,815	584,000	4½ "	22,705
TOTAL . Rx.	4,347,374	80,171	4,427,545	19,115	4,408,430			182,564
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	6,865,705	659,139	7,524,844	61,049	7,463,795			290,250
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	11,525	...	11,525	425	11,100	12,500	5 per cent.	571
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	(a)4,728	...	4,728	419	4,309	4,965	5 per cent.	203
Shagasi Wali Mahomed	170	...	170	...	170	300	*Nil*	...
Sirdar Hasin Khan	320	...	320	320	...	320	*Nil*	...
Talookdars of Ajmere	2,390	...	2,390	906	1,484	82,500	5 per cent.	3,365
Jalab Khan, Ressaldar of Marri Levies	...	100	100	19	81	100	5 "	1
Mir Hazar Khan, Ressaldar of Marri Levies	...	200	200	...	200	200	5 "	...
Kechi Khan, the Shambani Sardar	...	100	100	...	100	100	5 "	...
TOTAL . Rx.	7,608	400	8,008	1,664	6,344			3,569
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	20,000	5,890	25,890	250	25,640	27,009	4½ per cent.	1,734
GRAND TOTAL	6,959,477	665,429	7,624,906	92,983	7,531,923			298,732

(a) Differs from the Closing balance of last year by Rx. 1 for corrections since made.
(b) The Port Commissioners have received general sanction to draw Rx. 40,000 every month.
(c) Exclusive of 2 per cent. for Sinking Fund for repayment of Loan.

No. 83A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1889, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1888.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1889.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES.								
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Nagpore Municipality, Water-supply	4,793	...	4,793	2,981	1,812	37,700	4½ per cent.	216
BURMA.								
Moulmein Municipality	...	...	...	...	...	500	4½ per cent.	28
Prome Municipality	17,987	...	17,987	2,100	15,887	20,000	5 ,,	876
Rangoon Municipality (Water-supply)	25,785	..	25,785	2,770	23,015	39,000	4½ ,,	1,130
TOTAL . Rx.	43,772	...	43,772	4,870	38,902			2,034
ASSAM.								
Shillong Municipality	1,296	...	1,296	57	1,239	1,500	4½ per cent.	58
BENGAL.								
Darjeeling Municipality	2,896	.	2,896	177	2,719	4,000	4½ per cent.	128
NORTH-WESTERN PROVINCES AND OUDH.								
Cawnpore Municipality (for Draining the City)	2,407	...	2,407	683	1,724	21,300	4½ per cent.	108
,, ,, (to improve Drainage Works)	1,000	...	1,000	...	1,000	3,000	5 ,,	...
Naini Tal Municipality (old loan)	2,147	...	2,147	...	2,147	2,500	4½ ,,	...
Naini Tal Municipality (for Protective Works)	11,445	...	11,445	500	10,945	15,000	4½ ,,	509
TOTAL . Rx.	16,999	...	16,999	1,183	15,816			617
PUNJAB.								
Lahore Municipality	172,448	...	172,448	1,740	170,708	177,500	4½ per cent. (*a*)	7,423
Simla Municipality	57,250	...	57,250	1,718	55,532	70,000	4½ ,, (*b*)	2,273
Simla Municipality for Town Hall	16,650	3,350	20,000	344	19,656	20,000	4½ ,,	1,506
TOTAL . Rx.	246,348	3,350	249,698	3,802	245,896			11,202
MADRAS.								
Coonoor Municipality	267	...	267	28	239	725	4½ per cent.	12
Ootacamund Municipality	(*c*)631	...	631	67	564	1,242	4½ ,,	28
TOTAL . Rx.	898	...	898	95	803			40
BOMBAY.								
Dharwar Municipality	2,252	...	2,252	175	2,077	3,600	4½ per cent.	100
Gadag-Betigiri Municipality (Dharwar)	63	...	63	63	...	1,800	4½ ,,	1
Hyderabad Municipality (for Water-supply)	13,927	...	13,927	1,020	12,907	30,000	4½ ,,	605
Ilkal Municipality	208	...	208	29	179	300	4½ ,,	9
Jalgaon Municipality	2,948	...	2,948	574	2,374	7,300	4½ ,,	126
Rander Municipality	487	...	487	132	355	2,000	4½ ,,	20
Sangamner Municipality	401	...	401	28	373	600	4½ ,,	18
Surat Municipality	7,459	...	7,459	874	6,585	16,000	4½ ,,	323
TOTAL . Rx.	27,745	...	27,745	2,895	24,850			1,202
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	344,747	3,350	348,097	16,060	332,037			15,497

(*a*) ½ per cent. on Rx. 67,500 credited to a Sinking Fund. (*b*) ½ per cent. credited to a Sinking Fund.
(*c*) Differs from the Closing balance of last year by Rx. 1 for corrections since made.

LOANS TO PORT FUNDS.								
BURMA.								
Moulmein Port Fund	8,000	...	8,000	842	7,158	8,000	4½ per cent.	436
BOMBAY.								
Karachi Port Trust	110,261	22,026	132,287	...	132,287	226,150	4½ per cent.	5,538
TOTAL LOANS TO PORT FUNDS	118,261	22,026	140,287	842	139,445			5,974
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL								
Mirza Mahammad Hossain's Trust Fund, Purneah	(a) 51	...	51	21	30	98	6¼ per cent.	4
MADRAS.								
Calicut Local Fund Board	2,799	...	2,799	466	2,333	8,900	4½ per cent.	126
Sydapet Local Fund Board	(a) 12,654	...	12,654	967	11,687	19,979	4½ "	558
Tellicherry Local Fund Board	3,331	...	3,331	300	3,031	6,000	4½ "	143
TOTAL .. Rx.	18,784	...	18,784	1,733	17,051			827
BOMBAY.								
District Local Board, Broach	1,526	...	1,526	591	935	6,000	4½ per cent.	62
District Local Board, Bijapur	3,651	...	3,651	220	3,431	5,000	4½ "	161
District Local Board, Ratnagiri	6,682	...	6,682	314	6,368	20,050	4½ "	297
District Local Board, Surat	19,564	...	19,564	1,821	17,743	35,000	4½ "	851
TOTAL . Rx.	31,423	...	31,423	2,946	28,477			1,371
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . Rx.	50,258	...	50,258	4,700	45,558			2,202

(a) Differs from the Closing balance of last year by Rx. 1 for corrections since made.

No. 83A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1889, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1888.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1889.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.								
Chief of Bastar	4,961	...	4,961	752	4,209	7,000	5 per cent.	248
Path Raja Ram Chunder Singh of Thuamal	1,575	...	1,575	231	1,344	2,393	5 "	76
Raja Raghuraj Deo of Lanjigarh	523	...	523	77	446	794	5 "	26
TOTAL Rx.	7,059	...	7,059	1,060	5,999			350
BENGAL.								
Shazada Nasheen of Saseeram Endowment	.	1,500	1,500	25	1,475	1,500	4 per cent.	35
Raja of Tigoria	...	400	400	..	400	400	4½ "	...
TOTAL Rx.	...	1,900	1,900	25	1,875			35
NORTH-WESTERN PROVINCES AND OUDH.								
Raja Dhiraj Singh (Cawnpore)	91	...	91	91	...	950	5 per cent.	1
Raja of Majhauli (Gorakhpur)	(a) 16,039	...	16,039	6,202	9,837	75,553	6 "	864
Raja of Gurusarai (Jhansi)	137	...	137	137	...	5,000	5 "	4
Nawab Syud Ali Shah (Meerut)	1,260	...	1,260	615	645	6,000	5 "	55
Thakur Gurdial Sing (Mainpuri)	2,602	...	2,602	256	2,346	4,800	6 "	154
Rao Jit Singh of Nahâl (Shajehanpur)	1,299	...	1,299	748	551	7,000	5 "	26
Sheobalak (Mirzapur)	...	300	300	...	300	300	5 "	...
TOTAL Rx.	21,428	300	21,728	8,049	13,679			1,104
PUNJAB.								
Ali Akbar Khan of Kalahat	421	...	421	64	357	600	6 per cent.	26
Archdeacon of Lahore (Simla Parsonage)	915	...	915	63	852	1,200	4 "	36
Diocesan Board of Education	1,700	...	1,700	73	1,627	1,700	4½ "	77
Family of the late Syud Mahdi Shah	262	...	262	20	242	450	6 "	10
Golam Hydar Khan	255	...	255	23	232	300	6¼ "	17
Guru Jowahir Singh	11,204	...	11,204	3,300	7,904	16,382	6 "	618
Heirs to late Pundit Munphul	1,430	...	1,430	551	879	4,800	5 "	65
Imam Bux, Sub-Surveyor	200	100	300	...	300	300	*Nil*	...
Nawab Atta Mohamed Khan	320	...	320	...	320	3,500	5 per cent.	...
Nawab Khawaja Sir Mohamed Khan	3,250	...	3,250	500	2,750	6,000	5 "	171

Nawab of Loharu	5,000	...	5,000	1,053	3,947	9,500	5 "	248
Raja Hyat Khan	27	...	27	21	6	160	6 "	1
Raja Inder Deo of Akrote	1,088	...	1,088	116	972	1,488	6¼ "	69
Raja Jey Singh of Galair	2,862	...	2,862	1,044	1,818	8,600	6 "	156
Raja Niyamatulla Khan	2,780	...	2,780	75	2,705	2,900	4½ "	124
Raja Feroze Khan of Khairpur	3,868	...	3,868	276	3,592	4,000	6 "	224
Sheik Muzafar	138	...	138	138	...	1,000	6 "	...
TOTAL . Rx.	35,720	100	35,820	7,317	28,503			1,842
MADRAS.								
Andipati Poligar	4,014	...	4,014	259	3,755	6,200	5 per cent.	201
Banganapalli Nawab	15,018	...	15,018	2,148	12,870	30,000	6 "	915
Panaiyur Mittahdar	720	...	720	...	720	2,500	4½ "	32
Ramnad Zemindar	17,500	...	17,500	17,500	...	127,283	5 "	370
Shulagiri Estate	2,948	...	2,948	203	2,745	3,500	5 "	147
TOTAL . Rx.	40,200	...	40,200	20,110	20,090			1,665
BOMBAY.								
Administrator to the Chief of Malegaon	6,220	...	6,220	539	5,681	8,400	5 per cent.	311
Chandra Kasbatis	226	...	226	25	201	406	*Nil*	...
Chief of Kurunwad	5,000	...	5,000	1,250	3,750	10,000	5 per cent.	250
Collector of Shikarpur (for Jam Bhambho Khan)	1,544	...	1,544	580	964	2,650	5 "	71
" (for Shere Mahomed Khan Pathan)	68	...	68	15	53	100	5 "	3
H. H. the Widow of the Ex-Amir Mir Hassan Ali Khan	90	...	90	90	...	1,500	*Nil*	...
Mir Gulam Mahomed Khan	592	...	592	92	500	1,400	5 per cent.	28
Mir Nazaf Ali Khan walad Mir Ali Akbar Khan	62	...	62	30	32	150	*Nil*	...
Nawab of Cambay	15,064	2,500	17,564	3,275	14,289	30,000	4½ per cent.	725
Sayad Shah Azdulla Husen Valad, Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	4,085	...	4,085	296	3,789	4,200	5 per cent.	208
Sirdar Shere Ali Khan, ex-Wali of Kandahar	300	...	300	300	...	3,000	*Nil*	...
Thakoor of Dhrole	10,940	...	10,940	1,481	9,459	15,000	5 per cent	520
Yedneshwar and Sudasew Balkristna Dixit in Khandeish	2,703	...	2,703	340	2,363	6,000	4½ per cent.	121
TOTAL . Rx.	46,894	2,500	49,394	8,313	41,081			2,237
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES. Rx.	151,301	4,800	156,101	44,874	111,227			7,233

(a) Differs from the Closing balance of last year by Rx. 1 for corrections since made.

No. 83A.—Account of Provincial Advances and Loans showing the Amounts Advanced and Repaid during the Year ended 31st March 1889, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1888.	Amount, Advanced.	TOTAL.	Amount Repaid.	Amount 31st March 1889.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	47,169	44,268	91,437	3,308	88,129	...	...	915
Embankment Advances	11,251	3,756	15,007	2,976	12,031	...	...	181
TOTAL . Rx.	58,420	48,024	106,444	6,284	100,160			1,096
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates Acts	24,229	700	24,929	3,931	20,998	35,522	5 per cent.	1,049
Oudh Talukdar's Relief Act:								
Bhagiari Estate (Hardoi)	500	...	500	400	100	2,835	5 per cent.	19
Sarawan Baragaon Estate (Hardoi)	6,930	...	6,930	630	6,300	12,848	"	340
Durgaganj Estate (Hardoi)	640	...	640	120	520	2,275	"	30
Chaudhri Muhammad Azim (Hardoi)	12,441	...	12,441	1,415	11,026	19,000	"	585
Kaithalla Estate (Partabgurh)	550	...	550	550	...	5,870	"	8
Bahna Estate (Rai Bareli)	4,884	...	4,884	483	4,401	7,038	"	237

Shahzada Shadeo Singh (Rai Bareli)	14,149	...	14,149	2,730	11,419	35,000	5 per cent.	656
Captains Gulab and Atar Singh (Rai Bareli)	14,709	...	14,709	2,012	12,697	22,500	"	673
Karwar Estate (Sultanpur)	2,450	...	2,450	2,450	...	19,334	"	76
Mohana Estate (Sultanpur)	3,500	...	3,500	1,200	2,300	12,500	"	160
Dewan Kishen Kumar (Barabanki)	4,178	...	4,178	250	3,928	7,652	*Nil.*	...
TOTAL . Rx.	89,160	700	89,860	16,171	73 689			3,833
BOMBAY.								
Kaira Thakoors	26,436	250	26,686	3,016	23,670	27,000	5 per cent.	1,339
Manager, Sindh Encumbered Estate	(a)3,554	...	3,554	1,076	2,478	138,556	"	174
Manager, Thar and Parker Encumbered Estate	374	...	374	125	249	3,000	"	5
Manager, Encumbered Estate, Hyderabad	12,920	...	12,920	3,487	9,433	18,762	"	654
Manager, Encumbered Estate, Shikarpur	8,231	...	8,231	2,831	5,400	8,952	"	413
Manager, Encumbered Estate, Upper Sindh Frontier	795	...	795	160	635	980	"	39
Sir Jemsetji Jijeebhoy, Baronet	13,085	...	13,085	3,433	9,652	45,000	"	560
Talookdaree Settlement Officer, Ahmedabad	12,628	...	12,628	1,019	11,609	47,000	"	700
Talookdaree Settlement Officer, Broach	(a)13,917	...	13,917	6,670	7,247	47,000	"	595
TOTAL . Rx.	91,940	250	92,190	21,817	70,373			4,479
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	239,520	48,974	288,494	44,272	244,222	...	...	9,408

(a) Differs from the Closing balance of last year by Rx. 1 for corrections since made.

No. 83A.—Account of Provincial Advances and Loans showing the amounts advanced and repaid during the Year ended 31st March 1889, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount. 1st April 1888.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1889.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
ADVANCES TO CULTIVATORS.								
CENTRAL PROVINCES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*
Advances for improvement of land	4,785	1,993	6,778	856	5,922	...	6¼ per cent.	192
Ditto for relief of Agriculturists' and other purposes .	5,923	4,596	10,519	2,479	8,040	...	"	377
TOTAL . RX.	10,708	6,589	17,297	3,335	13,962			569
BURMA.								
Advances for relief of Agriculturists and other purposes—								
Lower Burma	1,383	1,107	2 490	838	1,652	...	5 & 6¼ per cent.	47
Upper Burma	...	4,855	4,855	3,197	1,658	...	6¼ "	...
TOTAL . RX.	1,383	5,962	7,345	4,035	3,310			47
ASSAM.								
Advances for improvement of land	187	8	195	72	123	...	6¼ per cent.	12
Ditto for relief of Agriculturists and other purposes .	104	9	113	72	41	...	"	3
TOTAL . RX.	291	17	308	144	164			15
BENGAL.								
Advances for improvement of land	19,457	5,015	24,472	5,623	18,849	...	6¼ per cent.	1,044
Ditto for relief of Agriculturists and other purposes .	6,418	14,898	21,316	3,158	18,158	...	"	175
TOTAL . RX.	25,875	19,913	45,788	8,781	37,007			1,219
NORTH-WESTERN PROVINCES AND OUDH.								
Advances for improvement of land	44,497	16,663	61,160	18,241	42,919	...	6¼ per cent.(*a*)	2,465
Ditto for relief of Agriculturists and other purposes .	22,274	17,005	39,279	16,019	23,260	...	"	1,314
TOTAL . RX.	66,771	33,668	100,439	34,260	66,179			3,779
PUNJAB.								
Advances for improvement of land	132,405	24,295	156,700	20,350	136,350	...	6¼ per cent.	5,964
Ditto for relief of Agriculturists and other purposes .	14,575	2,546	17,121	9,540	7,581	...	"	1,146
TOTAL . RX.	146,980	26,841	173,821	29,890	143,931			7,110

MADRAS.								
Advances for improvement of land	11,292	13,140	24,432	2,726	21,706	...	...	
Do. for relief of Agriculturists and other purposes .	4,827	3,928	8,755	2,368	6,387	...	...	
TOTAL . R x.	16,119	17,068	33,187	5,094	28,093			750
BOMBAY.								
Advances for improvement of Land	11,280	5,567	16,847	3,972	12,875	...	...	
Do. for relief of Agriculturists and other purposes .	4,836	3,203	8,039	3,187	4,852	...	...	
TOTAL . Rx.	16,116	8,770	24,886	7,159	17,727			866
TOTAL ADVANCES TO CULTIVATORS . Rx.	284,243	118,828	403,071	92,698	310,373			14,355
GRAND TOTAL .	1,188,330	197,978	1,386,308	203,446	1,182,862			54,669
Distribution of the above—								
Central Provinces	22,560	6,589	29,149	7,376	21,773	...	...	1,135
Burma, Upper	...	4,855	4,855	3,197	1,658	...	...	...
„ Lower	53,155	1,107	54,262	6,550	47,712	...	...	2,517
Assam	1,587	17	1,604	201	1,403	...	...	73
Bengal	87,242	69,837	157,079	15,288	141,791	...	...	2,482
North-Western Provinces and Oudh . . .	194,358	34,668	229,026	59,663	169,363	...	...	9,333
Punjab	429,048	30,291	459,339	41,009	418,330	...	...	20,154
Madras	76,001	17,068	93,069	27,032	66,037	...	...	3,282
Bombay	324,379	33,546	357,925	43,130	314,795	...	...	15,693

(a) No interest is charged on advances to tenants on Government Estates of Tarai, Bhabar and Chilka.

No. 84.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1888-89; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1889; and the BALANCES at that Date.

TRANSACTIONS.	STATE.					GUARANTEED.						SUBSIDIZED.	GRAND TOTAL.
	Bengal Central.†	Bengal-Nagpur.	Indian Midland.	Southern Mahratta (including Mysore Railway.)	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	Oude and Rohilkund (to 31st December 1888.)	South Indian.	TOTAL.	Rohilkund and Kumaon.	
	£	£	£	£	£	£	£	£	£	£	£	£	£
DURING THE YEAR 1888-89.													
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	11,641	21,076	...	32,717	...	...	...	...	...	...	...	32,717
Debentures:													
England	...	500,000	1,171,200	...	1,671,200	...	...	...	...	...	...	...	1,671,200
Debenture Stock:													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	55	1,729	...	1,784	...	...	...	...	...	...	...	1,784
A. TOTAL RECEIPTS . £	...	511,696	1,194,005	...	1,705,701	...	...	...	...	...	...	...	1,705,701
B. Payments for discharge of Debentures . £	...	...	...	...	...	...	200	...	...	...	200	...	200
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL . £	...	511,696	1,194,005	...	1,705,701	...	—200	...	...	...	—200	...	1,705,501
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	10,706	1,533,046	1,505,311	608,924	3,657,987	133,981	412,414	187,438	203,110	125,034	1,061,977	...	4,719,964
England	1,955	842,468	411,623	207,025	1,463,071	207,235	455,963	111,435	20,420	185,757	980,810	...	2,443,881
C. TOTAL . £	12,661	2,375,514	1,916,934	815,949	5,121,058	341,216	868,377	298,873	223,530	310,791	2,042,787	...	7,163,845
Repayments:													
India, at Contract Rates	...	...	...	...	...	238,853	665,075	190,529	120,801	197,657	1,412,915	...	1,412,915
England	633	1,615	243	405	2,896	6,364	3,612	507	184	327	10,994	...	13,890
D. TOTAL . £	633	1,615	243	405	2,896	245,217	668,687	191,036	120,985	197,984	1,423,909	...	1,426,805
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE . £	12,028	2,373,899	1,916,691	815,544	5,118,162	95,999	199,690	107,837	102,545	112,807	618,878	...	5,737,040
A. + D. TOTAL RECEIPTS . £	633	513,311	1,194,248	405	1,708,597	245,217	668,687	191,036	120,985	197,984	1,423,909	...	3,132,506
B. + C. TOTAL PAYMENTS . £	12,661	2,375,514	1,916,934	815,949	5,121,058	341,216	868,577	298,873	223,530	310,791	2,042,987	...	7,164,045

TO 31ST MARCH 1889.

On Account of Share and other Capital:													
Share Capital:													
India, at Contract Rates *	...	...	...	8,460	8,460	21,672	496,897	...	424,419	1,221	944,209	...	952,669
England	500,000	2,996,955	3,000,000	3,491,540	9,988,495	7,528,628	19,503,103	10,257,630	3,575,581	3,207,584	44,072,526	200,000	54,261,021
Debentures:													
Nominal amount	*500,000*	*1,500,000*	*2,171,200*	*2,300,000*	*6,471,200*	*988,500*	*2,111,300*	*400,000*	*4,915,300*	*970,000*	*9,385,100*	...	*15,856,300*
Cash received§	500,000	1,500,000	2,171,200	2,300,000	6,471,200	974,500	2,103,800	400,000	4,897,800	967,000	9,343,100	...	15,814,300
Debenture Stock:													
Stock represented	...	...	...	1,200,000	1,200,000	...	*2,701,450*	...	*384,700*	425,000	*3,511,150*	...	*4,711,150*
Cash received	...	...	...	1,200,000‡	1,200,000	...	2,475,559	...	354,589	425,000	3,255,148	...	4,455,148
Capital not bearing Interest:													
India, at Contract Rates	...	....	...	34	34	...	74,929	...	...	55	74,984	...	75,018
England	...	5,781	1,729	54,923	62,433	32,270	222,376	12,014	15,922	62,545	345,127	...	407,560
Net Receipts on account of Subscribed Capital . . . £	1,000,000	4,502,736	5,172,929	7,054,957	17,730,622	8,557,070	24,876,664	10,669,644	9,268,311	4,663,405	58,035,094	200,000	75,965,716
On account of Capital Expenditure:													
Net payments:													
India, at Contract Rates	286,935	3,050,506	4,141,715	5,387,815	12,866,971	2,882,770	8,155,796	4,268,660	4,910,204	1,106,512	21,323,942	...	34,190,913
England	479,013	1,460,985	1,720,288	1,570,586	5,230,872	5,821,270	16,864,273	6,350,458	4,358,107	3,595,724	36,989,832	200,000	42,420,704
Net Payments on account of Capital Expenditure . . . £	765,948	4,511,491	5,862,003	6,958,401	18,097,843	8,704,040	25,020,069	10,619,118	9,268,311	4,702,236	58,313,774	200,000	76,611,617
Balance of account with Company:													
At Credit . . . . £	234,052	...	...	96,556	330,608	...	...	50,526	...	...	50,526	...	381,134
At Debit . . . . £	...	8,755	689,074	...	697,829	146,970	143,405	...	...	38,831	329,206	...	1,027,035

* Excluding East Indian Railway Company.
† Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.
‡ Mysore Railway Debenture Capital. The Cash received in this case was 1,224,000*l.*, of which the sum of 24,000*l.* is included under "Capital not bearing Interest."
§ Excluding Premium, which is included under "Capital not bearing Interest."

No. 85.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	Unadjusted 1st April	
	Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	11,465	1
Pensions paid in India to out-pensioners of Chelsea Hospital, &c.	16,641	2
Ditto ditto to retired Hong-Kong Police	399	3
Postal and Money Order Transactions	...	4
Little Basses Light Vessel Dues	...	5
Balances of Shipping Masters' Accounts	...	6
Expedition to South Africa	845	7
Expeditions to Egypt	...	8
Defence Works at Aden	34,216	9
Miscellaneous	3,712	10
	67,278	11
Her Majesty's Indian Government in London.		
Bills drawn by the Mission to the Court of Persia	...	12
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	13
Family and Miscellaneous Remittances made by means of Rolls	...	14
Family Allotments	...	15
Remittances by Administrators General	...	16
East Indian Railway Company. Advances in England for purchase of Stores, &c.	...	17
Rajputana-Malwa Railway. Ditto ditto ditto	...	18
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States, &c.	3,006	19
Copper for coinage	...	20
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	448	21
Miscellaneous	537	22
	3,991	23
£	71,269	24

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1889, and mencement and close of that Year.

Balances, 1888.		1888-89.				Unadjusted Balances, 31st March 1889.	
		India.		England.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	83,526	6,978	...	76,117	11,896	...
2	...	22,191	5	...	22,215	16,612	...
3	...	737	...	...	765	371	...
4	1,348	...	123,457	124,289	...	...	516
5	7,531	65	12,130	12,901	...	...	6,695
6	1,947	20	742	2,061	...	...	608
7	...	341	998	...	188	...	...
8	3,807	1,481	915	...	1,998	...	5,239
9	...	11,551	...	...	20,097	25,670	...
10	...	12,285	706	866	8,555	7,602	...
11	14,633	132,197	145,931	140,117	129,935	62,151	13,058
12	11,135	...	29,692	37,502	...	...	3,325
13	8,234	...	...	...	...	...	8,234
14	(a) 65,119	1,163	282,605	305,877	331	...	41,015
15	386	15	5,389	5,194	...	...	566
16	16,205	13	39,349	53,220	20,052	...	22,373
17	...	...	264,370	267,612	3,242	...	...
18	...	...	117,063	117,063	...	...	...
19	...	2,055	316,262	316,413	...	5,212	...
20	...	...	2,304	2,304	...	...	...
21	...	2,528	17,208	14,875	...	643	...
22	...	1,030	8,104	8,133	1,803	...	207
23	101,079	6,804	1,082,346	1,128,193	25,428	5,855	75,720
24	115,712	139,001	1,228,277	1,268,310	155,363	68,006	88,778

(a) Exceeds the Closing balance in last year's accounts by £232 by which that balance was understated in those accounts.

No. 86.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1889, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1888.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1889.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	41,03,000	282,851	9,61,96,721	6,565,677	9,89,57,706	6,757,012	13,42,015	91,516
In Madras	16,74,326	115,396	1,79,32,000	1,224,484	1,95,07,326	1,333,123	99,000	6,757
In Bombay	79,70,000	549,043	9,48,62,500	6,472,698	10,16,49,500	6,940,837	11,83,000	80,904
TOTAL .	1,37,47,326	947,290	20,89,91,221	14,262,859	22,01,14,532	15,030,972	26,24,015	179,177

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

	₹
Amount of Bills drawn	20,89,91,221
Amount of Bills drawn if issued at 2s. the rupee . . .	14,26,28,590
Difference on account of Loss by Exchange . . .	6,63,62,631

The average rate of Exchange on Bills drawn during the year was . . . . . 1 s. —4·3790907 d.

No. 87.—STATEMENT showing the DISTRIBUTION of the CASH BALANCES.

1st April 1888 (Opening Balance).	No. of Treasuries.			31st March 1889 (Closing Balance).
		INDIA.		
Rx.			*Rx.*	*Rx.*
		Reserve Treasuries:		
285,333	1	In Calcutta	414,395	
107,586	1	In Madras	198,513	
325,778	1	In Bombay	725,789	
				1,338,697
		In the Bank of Bengal, Calcutta:		
468,373	1	For India, General	651,288	
117,992	1	For Bengal	114,917	
				766,205
166,922	1	In the Bank of Madras	216,888	
613,928	1	In the Bank of Bombay	445,263	
				662,151
		In Agencies of the Banks:		
1,473,465	14	of Bengal	1,472,442	
432,685	10	of Madras	460,768	
414,867	4	of Bombay	299,012	
				2,232,222
		District Treasuries:		
775,552	13	India, General	763,974	
502,464	18	Central Provinces	431,891	
599,338	31	Burma	637,084	
395,245	12	Assam	441,517	
1,736,998	44	Bengal	1,617,958	
1,636,227	49	North-Western Provinces and Oudh	1,126,341	
825,504	31	Punjab	837,426	
1,395,456	24	Madras	1,256,722	
1,609,988	20	Bombay	1,193,001	
				8,305,914
13,883,701		TOTAL TREASURIES IN INDIA . Rx.		13,305,189
		ENGLAND.		
5,900,697	1	Home Treasury of the Government of India . £		3,259,933
19,784,398		GRAND TOTAL .		16,565,122

CALCUTTA,
The 8th February 1890.

E. GAY,
Comptroller General.

Government of India, Central Printing Office.—No. 337 C. G.—10-2-90.—460.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

FOR

1888-89.

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No. 88.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the year 1888-89, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Revenue	2	15,550,845	1,764,612	3,728,257	982,258	1
Exchange added to Revenue	2	153,837	...	...	...	2
Permanent Debt incurred—						
Sterling Debt—						
India 3½ p. c. Stock	75	...	...	...	...	3
India 3 p. c. Stock	75	...	...	...	...	4
Debentures and Debenture Stock	75	...	...	...	...	5
Rupee Debt—						
4 p. c. Rupee Loans	75	3,000,000	...	...	...	6
Stock Notes	75	5	20	...	...	7
TOTAL		3,000,005	20	...	...	8
Unfunded Debt—						
Treasury Notes	77	933	...	...	...	9
Deposits of Service Funds	78	114,422	...	...	...	10
Savings Bank Deposits	79	441,313	175,924	244,059	91,760	11
TOTAL		556,668	175,924	244,059	91,760	12
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	...	38,676	8,278	26,317	13
Excluded Local Funds	80	55,793	16,895	78,552	2,578	14
Political and Railway Funds	81	254,877	...	...	...	15
Departmental and Judicial Deposits	82	1,125,806	497,469	365,846	112,144	16
Advances	89	1,718,159	78,918	165,500	47,782	17
Suspense Accounts	90	31,612	655	14,086	48	18
Miscellaneous	92	355,134	...	...	...	19
TOTAL		3,541,381	632,613	632,262	188,869	20
Loans to Native States, Presidency Corporations, &c.	83	12,760	...	...	...	21
Loans and Advances by Provincial Governments, &c.	83A	...	7,376	9 747	201	22
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	84	...	...	...	...	23
Repayments	84	1,412,915	...	...	...	24
Remittances—						
Inland Money Orders	94	1,070,586	786,029	1,088,792	428,886	25
Other Departmental Accounts	96	3,537,116	*—313,701*	257,293	*—312,565*	26
Net Receipts by Civil Treasuries from—						
Post Office	96	810,412	426,103	917,624	226,034	27
Guaranteed Railways	96	*—310,667*	...	...	...	28
Net Receipts from Civil Treasuries by—						
Telegraph	96	233	...	...	...	29
Marine	96	242,490	...	...	...	30
Military	96	7,774,338	...	...	...	31
Public Works	96	*—2,819,605*	657,260	1,028,615	171,759	32
Remittance Account between England and India	97	626,896	382	9,170	8,685	33
TOTAL		10,931,799	1,556,073	3,301,494	522,799	34
Secretary of State's Bills drawn	86	...	...	...	...	35
Total Receipts		35,160,210	4,136,618	7,915,819	1,785,887	36
Opening Balance	87	1,635,657	618,980	1,080,142	395,245	37
GRAND TOTAL		36,795,867	4,755,598	8,995,961	2,181,132	38

SURIES of INDIA on the 31st March 1889; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-March 1889.

No. of Item.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India, and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	19,359,954	9,385,414	6,873,771	10,842,219	12,724,880	81,212,210	330,631	81,542,841
2	...	...	...	...	...	153,837	...	153,837
3	...	...	...	...	...	...	4,030,678	4,030,678
4	...	...	...	...	...	...	6,921,049	6,921,049
5	...	...	...	...	...	...	3,415,000	3,415,000
6	...	...	...	...	...	3,000,000	...	3,000,000
7	192	275	116	1,165	300	2,073	...	2,073
8	192	275	116	1,165	300	3,002,073	14,366,727	17,368,800
9	...	...	...	...	...	933	...	933
10	...	...	...	3,926	10,106	128,454	...	128,454
11	1,314,724	614,928	492,185	550,998	1,417,212	5,343,103	...	5,343,103
12	1,314,724	614,928	492,185	554,924	1,427,318	5,472,490	...	5,472,490
13	...	47,149	30,177	130,720	61,823	343,140	...	343,140
14	42,521	88,166	49,707	59,475	307,311	700,998	...	700,998
15	...	...	...	...	...	254,877	...	254,877
16	2,563,747	2,658,295	2,473,349	2,159,630	1,905,237	13,861,523	...	13,861,523
17	211,439	237,271	171,434	329,786	6,719,542	9,679,831	5,137	9,684,968
18	19,512	4,346	14,496	34,763	45,535	165,053	...	165,053
19	...	...	...	...	24,379	379,513	...	379,513
20	2,837,219	3,035,227	2,739,163	2,714,374	9,063,827	25,384,935	5,137	25,390,072
21	31,934	...	....	29,174	19,115	92,983	...	92,983
22	15,288	59,663	41,009	27,032	43,130	203,446	...	203,446
23	...	...	...	...	...	...	1,705,701	1,705,701
24	...	...	...	...	...	1,412,915	13,890	1,426,805
25	4,116,197	1,708,878	916,879	1,432,433	1,232,692	12,781,372	...	12,781,372
26	2,304,260	*—1,550,350*	550,674	*—965,491*	*—3,012,729*	494,507	...	494,507
27	11,440	*— 824 328*	*—278,656*	*—198,855*	*—32,798*	1,056,976	...	1,056,976
28	...	281,508	...	679,926	3,004,053	3,654,820	...	3,654,820
29	...	...	...	...	...	233	...	233
30	...	...	...	...	...	242,490	...	242,490
31	...	...	...	3,125,545	2,467,915	13,367,798	...	13,367,798
32	761,272	824,129	*—149,757*	1,267,551	1,046,293	2,787,517	...	2,787,517
33	29,539	11,796	104 841	106,634	330,334	1,228,277	155,363	1,383,640
34	7,222,708	451,633	1,143,981	5,447,743	5,035,760	35,613,990	155,363	35,769,353
35	...	...	...	...	...	...	14,262,859	14,262,859
36	30,782,019	13,547,140	11,290,225	19,616,631	28,314,330	152,548,879	30,840,308	183,389,187
37	1,981,423	2,186,587	918,457	2,102,649	2,964,561	13,883,701	5,900,697	19,784,398
38	32,763,442	15,733,727	12,208,682	21,719,280	31,278,891	166,432,580	36,741,005	203,173,585

No. 88.—An ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the year 1888-89, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	19,492,561	1,159,681	3,536,055	635,425	1
Exchange charged as expenditure		6,971,436	...	...	...	2
Add—Provincial Surpluses transferred to "Deposits"	3	...	38,676	8,278	26,317	3
Deduct—Provincial Deficits charged against "Deposits"	3	*—622*	...	...	...	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	*—893,846*	*—494,259*	535,811	...	5
Capital charge involved in Redemption of Liabilities	3	...	...	...	...	6
Exchange on Expenditure not charged to Revenue		361,241	...	...	...	7
Permanent Debt discharged—						
Sterling Debt—						
India 5 p. c. Stock	75	...	...	...	...	8
India 4 p. c. Stock	75	...	...	...	...	9
Rupee Debt—						
5½ p. c.	75	300	...	...	...	10
5 p. c.	75	150	...	...	...	11
4½ p. c.	75	210,915	...	...	...	12
4 p. c.	75	210	...	...	...	13
Stock Notes	75	25	20	...	5	14
TOTAL		211,600	20	...	5	15
Unfunded Debt—						
Special Loans	76	221	...	...	...	16
Treasury Notes	77	82	...	...	...	17
Deposits of Service Funds	78	74,763	...	...	...	18
Savings Bank Deposits	79	374,546	143,546	204,141	75,158	19
TOTAL		449,612	143,546	204,141	75,158	20
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	622	...	...	...	21
Excluded Local Funds	80	61,096	15,356	77,514	2,569	22
Political and Railway Funds	81	348,131	...	...	...	23
Departmental and Judicial Deposits	82	1,152,789	501,930	356,670	115,740	24
Advances	89	1,796,250	77,807	137,112	35,326	25
Suspense Accounts	90	15,418	5,331	10,993	1,188	26
Exchange on Remittance Account	91	512,798	...	...	...	27
Miscellaneous	92	594,139	...	...	...	28
TOTAL		4,481,243	600,424	582,289	154,823	29
Loans to Native States, Presidency Corporations, &c.	83	6,290	...	...	...	30
Loans and Advances by Provincial Governments	83A	...	6,589	5,962	17	31
Payments to Railway Companies on Capital Account—						
For Discharge of Debentures	84	...	...	...	...	32
For Expenditure	84	1,061,977	1,533,046	...	...	33
Remittances—						
Inland Money Orders	94	654,319	304,225	266,769	219,832	34
Other Local Remittances	95	*—9,699,078*	*—131,340*	*—235,277*	127,980	35
Other Departmental Accounts	96	1,371,976	*—494,034*	*—161,130*	*—11,042*	36
Net Payments into Civil Treasuries by—						
Post Office	96	380,614	545,315	913,309	231,807	37
Guaranteed Railways	96	3,654,820	...	...	...	38
Net Issues from Civil Treasuries to—						
Telegraph	96	57,951	10,506	17,829	8,557	39
Marine	96	87,567	*—15*	51,611	*—3,306*	40
Military	96	2,184,585	337,011	1,065,961	104,894	41
Public Works	96	*—2,791,104*	666,669	1,014,128	169,148	42
Remittance Account between England and India	97	82,436	...	19	...	43
TOTAL		*—4,015,914*	1,238,337	2,933,219	847,870	44
Secretary of State's Bills paid	86	6,757,012	...	...	...	45
Total Disbursements		34,882,590	4,226,060	7,805,755	1,739,615	46
Closing Balance	87	1,913,277	529,538	1,190,206	441,517	47
GRAND TOTAL		36,795,867	4,755,598	8,995,961	2,181,132	48

SURIES of INDIA on the 31st March 1889; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI-
March 1889.

No. of Item.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	8,997,511	4,314,123	4,603,687	8,040,320	8,640,522	59,419,885	14,983,221	74,403,106
2	...	...	...	...	...	6,971,436	...	6,971,436
3	...	47,149	30,177	130,720	61,823	343,140	...	343,140
4	*—57,400*	...	...	...	...	*—58,022*	...	*—58,022*
5	344,062	71,462	682,790	240,511	13,851	500,382	776,378	1,276,760
6	...	...	...	...	...	...	10,336,049	10,336,049
7	...	...	...	...		361,241	...	361,241
8	...	...	...	...	...	...	18	18
9	...	...	...	...	...	...	3,667,608	3,667,608
10	...	...	...	...	...	300	...	300
11	...	...	...	...	...	150	...	150
12	...	...	...	...	...	210,915	...	210,915
13	...	...	...	...	...	210	...	210
14	444	361	163	360	340	1,718	...	1,718
15	444	361	163	360	340	213,293	3,667,626	3,880,919
16	...	...	...	...	...	221	...	221
17	...	...	...	...	...	82	...	82
18	...	...	...	3,463	3,069	81,295	...	81,295
19	1,054,156	465,426	397,885	497,569	1,188 091	4,400,518	...	4,400,518
20	1,054,156	465,426	397,885	501,032	1,191,160	4,482,116	...	4,482,116
21	57,400	...	...	...	...	58,022	...	58,022
22	43,258	83,674	48,280	52,997	293,724	678,468	...	678,468
23	...	...	...	...	...	348,131	...	348,131
24	2,561,176	2,644,210	2,193,561	2,213,418	1,954,620	13,694,114	...	13,694,114
25	206,016	241,898	172,383	283,299	6,533,342	9,483,433	5,346	9,488,779
26	33 039	9,941	4,863	1 301	3,465	85,539	...	85,539
27	...	...	...	...	...	512,798	...	512,798
28	...	...	...	49,198	235,237	878,574	61	878 635
29	2,900,889	2,979,723	2,419,087	2,600,213	9,020,388	25,739,079	5,407	25,744,486
30	516,968	...	...	62,000	80,171	665,429	...	665,429
31	69,837	34,668	30,291	17,068	33,546	197,978	...	197,978
32	...	...	...	...	...	...	200	200
33	10,706	1,505,311	...	212,803	396,121	4,719,964	2,443,881	7,163,845
34	4,267,213	2,659,052	1,288,279	1,607,671	1,490,784	12,758,144	...	12,758,144
35	11,264,072	477,201	*-1,200,123*	1,821,600	*—2,384,219*	40,816	...	40,816
36	612,386	*—858,605*	*—63,503*	159,217	*—56,585*	498,680	...	498,680
37	55,163	*—807,287*	*—262,778*	20,832	*—27,279*	1,049,696	...	1,049,696
38	...	...	...	...	...	3 654,820	...	3,654,820
39	*—139,543*	10,394	14,081	22,821	*—1,937*	659	...	659
40	*—15,793*	*—89*	21	3,100	114,247	237,343	...	237,343
41	322,947	2,378,307	3,417,656	1,553,039	1,998,087	13,362,487	...	13,362,487
42	719,663	849,353	*—137,244*	1,241,585	1,066,654	2,798,852	...	2,798,852
43	86	157	614	18,374	37,315	139,001	1,268,310	1,407,311
44	17,086,194	4,708,483	3,057,003	6,448,239	2,237,067	34,540,498	1,268,310	35,808,808
45	...	...	...	1,333,123	6,040,837	15,030,972	...	15,030,972
46	30,923,367	14,126,706	11,221,083	19,586,389	28,615,826	153,127,391	33,481,072	186,608,463
47	1,840,075	1,607,021	987,599	2,132,891	2,663,065	13,305,189	3,259,933	16,565,122
48	32,763,442	15,733,727	12,208,682	21,719,280	31,278,891	166,432,580	36,741,005	203,173,585

No. 89.—An ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	869,197	12,845	84,490	5,074	22,773	16,666	7,239	34,253	37,627	1,090,164	...	1,090,164
Advances for Rest Camps	...	...	...	...	...	701	1,674	17	...	2,392	...	2,392
Special Advances	..	6	...	...	766	...	...	5,071	...	5,843	...	5,843
Forest Advances	16,645	45,823	52,446	9,098	24,943	47,287	28,716	65,615	87,681	378,254	...	378,254
Advances to Cultivators	1,273	...	...	...	...	...	...	...	...	1,273	..	1,273
Advances for Survey Operations	80	10	...	2,148	...	...	925	12,597	47,142	62,902	...	62,902
Salt and Excise Advances	...	70	...	...	...	...	...	1,270	1,112	2,452	...	2,452
Opium Advances	...	...	...	...	5,918	...	...	...	...	5,918	...	5,918
Stock Account—Opium	...	...	...	...	...	...	...	10,300	65,061	75,361	...	75,361
Advances Recoverable, Post Office	48,633	19,515	27,158	21,115	132,573	64,515	36,454	87,639	95,346	532,948	...	532,948
Advances Recoverable, Marine	8,472	...	...	...	...	...	...	...	...	8,472	...	8,472
Advances Recoverable, Military	6,694	...	...	...	...	...	...	...	...	6,694	...	6,694
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	148	...	...	...	...	148	...	148
Irrigation	...	...	...	...	3,530	...	3,179	...	...	6,709	...	6,709
PERMANENT ADVANCES—												
Permanent Advances, Civil	1,510	63	1,401	305	298	65	92	2,750	787	7,271	...	7,271
Post Office Permanent Advances	...	4	5	...	166	5	8	...	7	195	...	195
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	26,072	...	...	...	...	...	...	...	...	26,072	...	26,072
Ditto ditto, Mauritius	15,602	...	...	...	...	...	...	...	...	15,602	...	15,602
Ditto ditto, Straits Settlements	12,841	...	...	...	...	...	...	...	...	12,841	...	12,841
Berar Suspense Account	318,518	...	...	...	...	...	...	...	...	318,518	...	318,518
Account Current with Native States	17,892	2	...	...	15,317	...	14,894	52,456	239,460	340,021	...	340,021
Ditto ditto Post Office	...	...	...	...	...	102,622	75,213	...	...	177,835	...	177,835
Ditto ditto Netherland Government	72	...	...	...	...	...	...	...	...	72	...	72
COINAGE ACCOUNTS—												
Mint Certificates	374,658	...	...	...	...	...	...	...	6,127,157	6,501,815	...	6,501,815
Copper Coinage Account	...	...	...	...	...	...	...	...	4,858	4,858	...	4,858
Small Coin Depôt Balances	...	580	...	10,042	5,007	5,410	3,040	57,818	13,304	95,201	...	95,201

ENGLAND—												
REPAYMENT OF ADVANCES—												
Repayment of Disbursements in England for purchase of Malt Liquor, on behalf of the Imperial Government . . .	...	...	...	...	...	...	...	...	...	...	2,791	2,791
Repayment of moiety of expenditure in England during the year 1887-88 on account of Defence Works at Aden, recoverable from the Imperial Government . . .	...	...	...	...	...	...	...	...	...	...	2,346	2,346
TOTAL .	1,718,159	78,918	165,500	47,782	211,439	237,271	171,434	329,786	6,719,542	9,679,831	5,137	9,684,968
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	866,956	12,268	54,333	4,107	24,797	22,687	5,888	38,383	32,283	1,061,702	...	1,061,702
Advances for Rest Camps . .	...	...	...	...	...	448	2,032	15	...	2,495	...	2,495
Special Advances . . .	...	6	27	...	2,327	...	...	4,648	...	7,008	...	7,008
Forest Advances . . .	16,662	45,609	52,655	9,064	24,977	47,539	28,555	62,507	88,480	376,048	...	376,048
Advances to Cultivators . .	2,295	...	...	...	...	...	...	...	...	2,295	...	2,295
Advances for Survey Operations .	...	41	...	385	3	...	1,252	9,165	37,772	48,618	...	48,618
Salt and Excise Advances . .	...	70	...	...	...	...	...	381	635	1,086	...	1,086
Opium Advances . . .	...	...	...	...	7,644	...	...	...	...	7,644	...	7,644
Stock Account—Opium . .	...	...	...	...	...	...	...	10,902	75,257	86,159	...	86,159
Advances Recoverable, Post Office .	49,539	19,742	27,058	21,321	130,927	64,415	37,004	86,509	94,261	530,776	...	530,776
Advances Recoverable, Marine .	9,464	...	...	...	...	...	...	...	...	9,464	...	9,464
Advances Recoverable, Military .	...	...	...	...	...	...	...	261	2,904	3,165	...	3,165
Advances Recoverable, P. W. D.—												
Buildings and Roads . . .	...	...	...	...	86	...	...	...	...	86	...	86
Irrigation	...	...	...	...	2,126	...	3,096	...	...	5,222	...	5,222
Carried forward .	944,916	77,736	134,073	34,877	192,887	135,089	77,827	212,771	331,592	2,141,768	...	2,141,768

No. 89.—An ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the year ended 31st March 1889—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward	944,916	77,736	134,073	34,877	192,887	135,089	77,827	212,771	331,592	2,141,768	...	2,141,768
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil	610	71	2,973	449	1,092	51	65	2,473	889	8,673	...	8,673
Post Office Permanent Advances	2	...	66	...	37	6	4	...	10	125	...	125
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	33,189	...	...	...	...	...	...	...	...	33,189	...	33,189
Ditto ditto, Mauritius	13,950	...	...	...	...	...	...	...	...	13,950	...	13,950
Ditto ditto, Straits Settlements	13,903	...	...	...	...	...	...	...	...	13,903	...	13,903
Berar Suspense Account	337,024	...	...	...	...	...	...	...	...	337,024	...	337,024
Account Current with Native States	20,327	...	...	...	12,000	...	19,058	68,055	198,416	317,856	...	317,856
Ditto ditto Post Office	...	...	...	...	...	106,752	75,429	...	...	182,181	...	182,181
Ditto ditto Netherland Government	72	...	...	...	...	...	...	...	...	72	...	72
COINAGE ACCOUNTS—												
Mint Certificates	298,934	...	...	...	...	...	...	...	5,959,412	6,258,346	...	6,258,346
Bullion Advances for Coinage	32,004	...	...	...	...	...	...	...	43,023	75,027	...	75,027
Copper Coinage Account	27,774	...	...	...	...	...	...	...	...	27,774	...	27,774
Small Coin Depôt Balances	73,545	...	...	...	...	...	...	...	...	73,545	...	73,545
ENGLAND—												
ADVANCES REPAYABLE—												
For purchase of Malt Liquor on behalf of the Imperial Government	...	...	...	...	...	...	...	...	...	...	2,791	2,791
Moiety of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	2,555	2,555
TOTAL	1,796,250	77,807	137,112	35,326	206,016	241,898	172,383	283,299	6,533,342	9,483,433	5,346	9,488,779

No. 90.—SUSPENSE ACCOUNTS for the year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
RECEIPTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	9,539	...	...	18	9,501	1,072	...	598	...	20,728	...	20,728
Post Office Suspense Account	...	...	—	...	...	2,439	...	7,616	29,979	40,034	...	40,034
English Stores Suspense Account	...	...	...	...	22	...	...	...	...	22	...	22
Savings Bank Investment Account	8	—	...	...	...	...	...	...	...	8	...	8
CHEQUES AND BILLS—												
Pre-audit Cheques	...	336	1,325	...	...	...	2,356	691	...	4,708	...	4,708
Departmental Cheques	...	...	...	...	...	...	...	...	75	75	...	75
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	16,240	...	...	...	...	180	2,655	13,861	911	33,847	...	33,847
Postal Cash Balances	...	...	1,208	...	...	...	...	5,798	...	7,006	...	7,006
Telegraph Cash Balances	4,234	...	...	...	...	...	...	...	...	4,234	...	4,234
Marine Cash Balances	316	...	...	...	...	...	...	...	...	316	...	316
Military Cash Balances	...	...	...	...	...	...	...	...	13,454	13,454	...	13,454
Public Works Cash Balances—												
Buildings and Roads	792	245	6,320	...	7,886	...	18	...	...	15,261	...	15,261
Irrigation	50	...	...	...	726	104	...	...	...	880	...	880
Railway Revenue	...	...	...	...	586	...	9,211	...	1,116	10,913	...	10,913
Railway Capital	433	74	5,233	30	791	551	256	6,199	...	13,567	...	13,567
TOTAL	31,612	655	14,086	48	19,512	4,346	14,496	34,763	45,535	165,053	...	165,053
DISBURSEMENTS—												
SUSPENSE ACCOUNTS—												
Suspense Account	...	1,095	1,266	...	...	...	52	...	...	2,413	...	2,413
Capitalized Outstanding	...	...	...	...	489	...	...	...	...	489	...	489
Post Office Suspense Account	428	455	3,660	60	2,571	...	1,566	...	...	8,740	...	8,740
English Stores Suspense Account	...	...	...	...	...	...	...	26	628	654	...	654
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	...	4,360	37	...	...	694	5,091	...	5,091
Cheques issued Local Funds	...	205	...	...	...	—	...	...	301	506	..	506
DEPARTMENTAL ACCOUNTS—												...
Civil Departmental Balances	...	84	5,847	116	20,075	...	...	...	...	26,122	...	26,122
Postal Cash Balances	4,536	2,255	...	980	5,544	3,501	2,513	...	1,642	20,971	...	20,971
Military Cash Balances	3,656	...	...	...	...	...	...	908	...	4,564	...	4,564
Public Works Cash Balances—												
Buildings and Roads	...	...	...	22	...	149	...	177	81	429	...	429
Irrigation	...	...	36	...	...	...	732	...	23	791	...	791
Railway Revenue	6,798	1,237	184	10	...	6,254	...	190	...	14,673	...	14,673
Railway Capital	...	...	...	...	...	...	...	...	96	96	...	96
TOTAL	15,418	5,331	10,993	1,188	33,039	9,941	4,863	1,301	3,465	85,539	...	85,539

No. 91.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for 1888-89.

	Credits.	Debits.	Net.
	Rx.	*Rx.*	*Rx.*
On Capital Transactions of Railway Companies—			
Guaranteed Railways	282,952	570,998	*—288,046*
Subsidized Railways	114,006	1,736,495	*—1,622,489*
On Debt and Deposits	8,301,843	6,904,106	+1,397,737
On Remittances—			
On E. I. Railway Advances	123,007	123,007	...
„ Rajputana-Malwa Railway Advances . .	54,467	54,467	...
„ Postal and Money Order Transactions . .	57,830	57,830	...
„ Other Remittance Transactions . . .	282,531	282,531	...
TOTAL .	9,216,636	9,729,434	*—512,798*

ENTRIES in the ACCOUNTS WORKING out the above NET DEBIT.

			Page.	*Rx.*
Exchange brought to account :—				
On Expenditure in England			9	6,971,436
„ Revenue in England			5	153,837
On Net Expenditure in England charged against Revenue . . .				6,817,599
„ Expenditure in England not charged to Revenue			9	361,241
				7,178,840
Credited as Revenue, under the head "Exchange"			5	951,453
				6,227,387
Exchange involved in Remittances from India—		*Rx.*		
On Bills and Telegraphic Transfers		6,636,263	232	
„ Railway Companies Capital Account—	*Rx.*			
Debit	797,142			
Credit	247,010	550,132	103	
		7,186,395		
„ Other Remittances		—446,210	103	
				6,740,185
Exchange involved in the Remittances from India during the year in excess of that brought to account (as shown above)				512,798

No. 92.—An ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, &c., for the year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	147	...	...	...	...	...	...	...	9	156	...	156
Security Purchase Account	333,081	...	...	...	...	...	...	...	...	333,081	...	333,081
Exchange Investment Account	21,886	...	...	...	...	...	...	...	...	21,886	...	21,886
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	9,802	9,802	...	9,802
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	14,568	14,568	...	14,568
Government Account	20	...	...	...	...	...	...	...	...	20	...	20
TOTAL	355,134	...	...	...	...	...	...	...	24,379	379,513	...	379,513
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans	132	...	...	...	...	...	...	...	9	141	...	141
Security Purchase Account	488,188	...	...	...	...	...	...	...	...	488,188	...	488,188
Exchange Investment Account	21,015	...	...	...	...	...	...	...	...	21,015	...	21,015
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	10,142	10,142	...	10,142
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	14,524	14,524	...	14,524
Government Account	40	...	...	...	...	...	...	305	...	345	...	345
London Bills payable exchange	84,764	...	...	...	...	...	...	48,893	210,562	344,219	...	344,219
ENGLAND—												
Miscellaneous Deposits:—												
Portion of Outstanding Interest, repaid by the Scinde, Punjab and Delhi Railway Company on the purchase of their Undertaking by the State, claimed during the year by the persons entitled thereto	...	...	...	...	...	...	...	...	...	...	61	61
TOTAL	594,139	...	...	...	...	...	...	49,198	235,237	878,574	61	878,635

No. 93.—An ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1889.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.												
MONEY ORDERS	12,781,372	...	+1,070,586	+786,029	+1,088,792	+428,886	+4,116,197	+1,708,878	+916,879	+1,432,433	+1,232,692	+12,781,372
OTHER DEPARTMENTAL—												
Accounts between Civil and Civil	17,014,609	17,011,807	+3,060,953	*—316,715*	+251,573	*—311,770*	+2,227,979	*—1,552,195*	+532,669	*—977,603*	*—2,912,089*	+2,802
Account Current between Military and Military	350,660	349,142	+95,920	...	...	...	...	...	...	+12,759	*—107,161*	+1,518
Account Current between Military and Marine, Military Accounts	15,030	673	+14,357	...	...	...	...	...	...	...	...	+14,357
Account Current between P. W. & Telegraph, Public Works Accounts	104,867	15,677	+34,190	+3,971	+4,657	+215	+10,137	+4,649	+20,378	+2,227	+8,766	+89,190
Account Current between Post Office and Telegraph, Post Office Accounts	76,333	22,330	*—941*	*—957*	+1,063	*—1,010*	+66,144	*—2,604*	*—2,373*	*—2,874*	*—2,245*	+54,003
Account between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	14,548	5,386	+9,162	...	...	...	...	...	...	...	...	+9,162
Account between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts	916,679	593,204	+323,475	...	...	...	...	...	...	...	...	+323,475
TOTAL OTHER DEPARTMENTAL ACCOUNTS	18,492,726	17,998,219	+3,537,116	*—313,701*	+257,293	*—312,565*	+2,304,260	*—1,550,350*	+550,674	*—965,491*	*—3,012,729*	+494,507
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil & P. O., Civil Accounts	7,544,359	6,487,383	+810,412	+426,103	+917,624	+226,034	+11,440	*—824,328*	*—278,656*	*—198,855*	*—32,798*	+1,056,976
Accounts between Civil and Guaranteed Railways, Civil Accounts	7,755,952	4,101,132	*—310,667*	...	...	...	...	+281,508	...	+679,926	+3,004,053	+3,654,820
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Telegraph Accounts	637,312	637,079	+233	...	...	...	...	...	...	...	...	+233
Accounts Current between Civil and Marine, Marine Accounts	312,123	69,633	+242,490	...	...	...	...	...	...	...	...	+242,490
Accounts Current between Civil and Military, Military Accounts	14,301,119	933,321	+7,774,338	...	...	...	...	...	...	+3,125,545	+2,467,915	+13,367,798
Accounts Current between Civil and Public Works, Public Works Accounts	20,881,514	18,093,997	*—2,819,605*	+657,260	+1,028,615	+171,759	+761,272	+824,129	*—149,757*	+1,267,551	+1,046,293	+2,787,517
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,228,277	...	+626,896	+382	+9,170	+8,685	+29,539	+11,796	+104,841	+106,634	+330,334	+1,228,277
TOTAL	52,660,656	30,322,545	+6,324,097	+1,083,745	+1,955,409	+406,478	+802,251	+293,105	*—323,572*	+4,980,801	+6,815,797	+22,338,111

DISBURSEMENTS.												
Money Orders	...	12,758,144	−654,319	−304,225	−266,769	−219,832	−4,267,213	−2,659,052	−1,288,279	−1,607,671	−1,490,784	−12,758,144
Other Local Remittances	101,081,964	101,122,780	+9,699,078	+131,340	+235,277	−127,980	−11,264,072	−477,201	+1,200,123	−1,821,600	+2,384,219	−40,816
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Marine, Marine Accounts	673	15,034	−14,361	...	...	...	...	...	...	...	...	−14,361
Account Current between P. W. and Telegraph, Telegraph Accounts	15,545	104,744	−89,199	...	...	...	...	...	...	...	...	−89,199
Account Current between Post Office and Telegraph, Telegraph Account	22,332	76,335	−54,003	...	...	...	...	...	...	...	...	−54,003
Transfers between P. W. Officers	20,281,167	20,281,437	−660,190	+343,023	+116,621	+2,199	−603,827	+846,766	+66,563	−194,861	+83,436	−270
Ditto ditto Postal Officers	1,042,034	1,050,301	−50,358	+25,955	+44,553	+8,843	−8,365	−7,498	−11,977	+21,803	−31,223	−8,267
Ditto ditto Telegraph Officers	886	886	−19	...	...	...	−4	...	...	...	+23	...
Ditto ditto Indian and Indo-European Telegraph, Telegraph Account	79,442	79,442	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	5,780	14,939	−9,159	...	...	...	...	...	...	...	...	−9,159
Account between Guaranteed Railways & P. W. D., Public Works Accounts	716,140	1,039,561	−494,687	+125,056	−44	...	−190	+19,337	+8,917	+13,841	+4,349	−323,421
TOTAL OTHER DEPARTMENTAL ACCOUNTS	22,163,999	22,662,679	−1,371,976	+494,034	+161,130	+11,042	−612,386	+858,605	+63,503	−159,217	+56,585	−498,680
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	6,598,422	7,648,118	−380,614	−545,315	−913,309	−231,807	−55,163	+807,287	+262,778	−20,832	+27,279	−1,049,696
Accounts between Civil and Guaranteed Railways, Guaranteed Railways Accounts	4,088,840	7,743,660	−3,654,820	...	...	...	...	...	...	...	...	−3,654,820
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH, MARINE, MILITARY, AND PUBLIC WORKS—												
Accounts Current between Civil and Telegraph, Civil Accounts	637,476	638,135	−57,951	−10,506	−17,829	−8,557	+139,543	−10,394	−14,081	−22,821	+1,937	−659
Accounts Current between Civil and Marine, Civil Accounts	74,491	311,834	−87,567	+15	−51,611	+3,306	+15,793	+89	−21	−3,100	−114,247	−237,343
Accounts between Civil and Military, Civil Accounts	952,954	14,315,441	−2,184,585	−337,011	−1,065,961	−104,894	−322,947	−2,378,307	−3,417,655	−1,553,039	−1,998,087	−13,362,487
Accounts between Civil and Public Works, Civil Accounts	14,280,214	17,079,066	+2,791,104	−666,669	−1,014,128	−169,148	−719,663	−849,353	+137,244	−1,241,585	−1,066,654	−2,798,852
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	139,001	−82,436	...	−19	...	−86	−157	−614	−18,374	−37,315	−139,001
TOTAL	26,632,397	47,875,255	−3,656,869	−1,559,486	−3,062,857	−511,100	−942,523	−2,430,835	−3,032,350	−2,859,751	−3,187,087	−21,242,858

No. 94.—An ACCOUNT of ISSUES and PAYMENTS of INLAND MONEY ORDERS for the year ended 31st March 1889.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
RECEIPTS— Inland Money Orders (Post Office) .	1,070,586	786,029	1,088,792	428,886	4,116,197	1,708,878	916,879	1,432,433	1,232,692	12,781,372	...	12,781,372
PAYMENTS— Inland Money Orders (Post Office) .	654,319	304,225	266,769	219,832	4,267,213	2,659,052	1,288,279	1,607,671	1,490,784	12,758,144	...	12,758,144

No. 95.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1889.

ABSTRACT.

	Net Receipts + Payments—
	Rx.
INDIA, GENERAL	+9,699,078
CENTRAL PROVINCES	+131,340
BURMA	+235,277
ASSAM	*—127,980*
BENGAL	*—11,264,072*
N.-W. PROVINCES AND OUDH	*—477,201*
PUNJAB	+1,200,123
MADRAS	*—1,821,600*
BOMBAY	+2,384,219
TOTAL .	*Rx. —40,816*

No. 95.—Other Local Remittances during the year ended 31st March 1889—*continued.*

	DETAILS.								
	India, General.			Central Provinces.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Account-ant General or Comptroller—									
Cash Remittances between Treasuries	5,311,862	5,311,862	...	608,136	608,136	...	2,790,050	2,790,050	...
Forest Remittances	33,867	33,842	+25	169,070	169,167	—97	592,008	586,468	+5,540
Mint Remittances	2,078,331	2,082,097	—3,766	...	...	...	...	...	...
Small Coin Depôt Remittances	243,675	243,675	...	...	...	...	...	...	...
Bengal Remittances	3,219,709	3,219,709	...	...	...	...	...	..	...
Remittances to Bank on account of Ceylon	234	234	...	...	...	...	...	...	...
Miscellaneous Remittances	72,561	72,888	—327	...	...	...	...	...	...
Remittances by Bills—									
Supply Bills since April 1873	23,524	23,519	+5	97,050	90,300	+6,750	1,115,912	1,138,854	—22,942
Foreign Supply Bills	245,200	246,100	—900	30,430	30,030	+400	505	505	...
Remittance Transfer Receipts since April 1873	139,190	133,724	+5,466	49,268	48,856	+412	238,292	234,774	+3,518
Foreign Remittance Transfer Receipts	408,589	401,643	+6,946	25,859	26,062	—203	33,168	32,882	+286
Emigrants' Remittance Receipts	6,715	7,241	—526	...	...	...	...	...	...
Remittances adjusted on the Central Books—									
Foreign Remittances	17,604,505	7,905,761	9,698,744	167,900	42,919	+124,981	536,500	291,003	+245,497
Central Adjusting Account	209,985	216,717	—6,732	387	1,290	—903	14,642	11,264	+3,378
Egyptian Expedition Adjusting Account	143	...	+143	...	...	...	...	...	...
Stock Note Transfers	165	165	..	...	...	...	...	...	...
Total	29,598,255	19,899,177	+9,699,078	1,148,100	1,016,760	+131,340	5,321,077	5,085,800	+235,277

No. 95.—OTHER LOCAL REMITTANCES during the year ended 31st March 1889—*continued.*

	DETAILS.								
	ASSAM.			BENGAL.			N.-W. PROVINCES AND OUDH.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	301,993	301,993	...	6,612,122	6,619,157	—7,035	4,145,558	4,145,558	...
Opium Remittances	...	...	...	1,265,268	1,264,898	+370	...	...	...
Customs Remittances	...	...	...	2,585,213	2,585,199	+14	...	...	...
Forest Remittances	50,492	50,342	+150	101,460	102,302	—842	192,230	197,139	—4,909
Small Coin Depôt Remittances	39,393	39,393	...	18,418	18,418	...	14,660	14,660	...
Judicial Remittances	...	...	...	5,158	5,158	...	...	...	...
Miscellaneous Remittances	...	...	...	...	...	...	126,264	126,264	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	27,960	27,710	+250	575,102	574,523	+579	127,805	135,465	—7,660
Foreign Supply Bills	435,920	437,856	—1,936	2,247	3,787	—1,540	1,404	1,534	—130
Remittance Transfer Receipts since April 1873	29,135	29,392	—257	625,433	635,500	—10,067	342,498	345,042	—2,544
Foreign Remittance Transfer Receipts	5,742	5,895	—153	25,645	26,149	—504	308,761	311,408	—2,647
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	183,950	310,828	—126,878	575,003	11,792,859	—11,217,856	886,194	1,341,881	—455,687
Central Adjusting Account	1,068	224	+844	48,324	75,783	—27,459	939	4,309	—3,370
Stock Note Transfers	...	...	...	283	15	+268	21	275	—254
TOTAL	1,075,653	1,203,633	—127,980	12,439,676	23,703,748	—11,264,072	6,146,334	6,623,535	—477,201

No. 95.—Other Local Remittances during the year ended 31st March 1889—*continued.*

	DETAILS.								
	Punjab.			Madras.			Bombay.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller—									
Cash Remittances between Treasuries	4,243,154	4,243,154	...	9,400,277	9,400,277	...	9,362,736	9,361,152	+1,584
Salt Remittances	...	...	...	1,642,450	1,640,456	+1,994	30,000	30,000	...
Customs Remittances	...	...	...	158,665	158,665	...	...	...	...
Forest Remittances	135,864	137,595	*—1,731*	276,251	277,728	*—1,477*	270,759	270,759	...
Mint Remittances	...	...	...	...	...	...	6,300,465	6,300,605	*—140*
Small Coin Depôt Remittances	...	...	...	...	...	...	19,660	19,660	...
Miscellaneous Remittances	1,600	1,600	...	39,265	39,354	*—89*	...	...	...
Remittances by Bills—									
Supply Bills since April 1873	457,331	459,029	*—1,698*	205,101	206,932	*—1,831*	398,847	391,897	+6,950
Foreign Supply Bills	38,391	37,736	+655	22,290	21,750	+540	294,093	290,058	+4,035
Remittance Transfer Receipts since April 1873	327,081	325,794	+1,287	230,307	223,113	+7,194	335,743	336,590	*—847*
Foreign Remittance Transfer Receipts	170,856	171,316	*—460*	212,171	214,526	*—2,355*	640,521	654,382	*—13,861*
Emigrants' Remittance Receipts	...	...	...	3,418	3,973	*—555*	...	...	...
Remittances adjusted on the Central Books—									
Foreign Remittances	1,536,228	326,602	+1,209,626	2,041,699	3,878,801	*—1,837,102*	6,417,310	4,058,635	+2,358,675
Central Adjusting Account	21,318	28,844	*—7,526*	28,571	16,482	+12,089	90,357	62,435	+27,922
Egyptian Expedition Adjusting Account	...	...	...	...	...	...	...	143	*—143*
Stock Notes Transfers	30	60	*—30*	...	8	*—8*	60	16	*+44*
Total	6,931,853	5,731,730	+1,200,123	14,260,465	16,082,065	*—1,821,600*	24,160,551	21,776,332	+2,384,219

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1889.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	419,971	95,131	+324,840	...	...	...	...	...	...	...	...	+33
Central Provinces Accounts	95,138	419,943	...	—324,805	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	99,962	220,916	—120,954	...	...	...	...	...	...	...	...	—117
Burma Accounts	220,737	99,900	...	...	+120,837	...	...	...	...	...	...	
India and Assam—												
India Accounts	15,242	141,854	—126,612	...	...	...	...	...	...	...	...	—42
Assam Accounts	141,809	15,239	...	...	...	+126,570	...	...	...	...	...	
India and Bengal—												
India Accounts	648,401	1,048,846	—400,445	...	...	...	...	...	...	...	...	+682
Bengal Accounts	1,050,893	649,766	...	...	...	...	+401,127	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	1,084,800	844,219	+240,581	...	...	...	...	...	...	...	...	+1,885
N.-W. Provinces & Oudh Accounts	844,128	1,082,824	...	...	...	...	...	—238,696	...	...	...	
India and Punjab—												
India Accounts	660,537	873,161	—212,624	...	...	...	...	...	...	...	...	—283
Punjab Accounts	859,279	646,938	...	...	...	...	...	...	+212,341	...	...	
India and Madras—												
India Accounts	1,144,175	237,325	+906,850	...	...	...	...	...	...	...	...	...
Madras Accounts	286,027	1,192,877	...	...	..	...	...	...	...	—906,850	...	
India and Bombay—												
India Accounts	4,417,572	1,968,255	+2,449,317	...	...	...	...	...	...	...	...	—621
Bombay Accounts	1,972,237	4,422,175	...	...	...	...	...	...	...	...	—2,449,938	
Central Provinces and Burma—												
Central Provinces Accounts	630	1,634	...	—1,004	...	...	...	...	...	...	...	...
Burma Accounts	1,331	327	...	...	+1,004	...	...	...	...	...	..	
Central Provinces and Assam—												
Central Provinces Accounts	2	69	...	—67	...	...	...	...	...	...	...	...
Assam Accounts	270	203	...	...	...	+67	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	10,641	25,589	...	—14,948	...	...	...	...	...	...	...	...
Bengal Accounts	15,599	651	...	...	...	...	+14,948	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—												
Central Provinces Accounts . .	12,242	9,869	...	+2,373	...	...	...	...	...	...	...	+4
N.-W. Provinces & Oudh Accounts	9,874	12,243	...	...	...	...	...	—2,369	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts . .	4,397	1,704	...	+2,693	...	...	...	...	...	...	...	...
Punjab Accounts	1,704	4,397	...	...	...	...	...	...	—2,693	...	...	
Central Provinces and Madras—												
Central Provinces Accounts . .	13,119	2,995	...	+10,124	...	...	...	...	...	...	...	...
Madras Accounts . . .	3,073	13,197	...	...	..	...	...	...	...	—10,124	...	
Central Provinces and Bombay—												
Central Provinces Accounts . .	31,658	22,739	...	+8,919	...	...	...	...	...	...	...	...
Bombay Accounts . . .	22,744	31,663	...	...	...	...	...	...	...	...	—8,919	
Burma and Assam—												
Burma Accounts . . .	4,566	1,309	...	...	+3,257	...	...	...	...	...	...	...
Assam Accounts . . .	1,407	4,664	...	...	...	—3,257	...	...	...	...	...	
Burma and Bengal—												
Burma Accounts . . .	16,805	4,941	...	...	+11,864	...	...	...	...	...	...	...
Bengal Accounts . . .	5,180	17,044	...	...	...	...	—11,864	...	...	...	...	
Burma and N.-W. Provinces & Oudh—												
Burma Accounts . . .	30,485	3,257	...	...	+27,228	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	3,278	30,506	..	...	...	...	...	—27,228	...	...	...	
Burma and Punjab—												
Burma Accounts . . .	22,610	2,119	...	...	+20,491	...	...	...	...	...	...	...
Punjab Accounts . . .	2,247	22,738	...	...	...	...	...	...	—20,491	...	...	
Burma and Madras—												
Burma Accounts . . .	49,313	22,334	...	...	+26,979	...	...	...	...	...	...	+11
Madras Accounts . . .	22,357	49,325	...	...	...	...	...	...	...	—26,968	...	
Burma and Bombay—												
Burma Accounts . . .	42,058	2,145	...	...	+39,913	...	...	...	...	...	...	+1
Bombay Accounts . . .	2,933	42,845	...	...	...	...	...	...	...	...	—39,912	
Assam and Bengal—												
Assam Accounts . . .	6,517	447,701	...	...	...	—441,184	...	...	...	...	...	—[illegible]
Bengal Accounts . . .	448,177	6,999	...	...	...	...	+441,178	...	...	...	...	
Assam and N.-W. Provinces & Oudh—												
Assam Accounts . . .	4,751	128	...	...	...	+4,623	...	...	...	...	...	+1
N.-W. Provinces & Oudh Accounts	129	4,751	...	...	...	...	...	—4,622	...	...	...	
Assam and Punjab—												
Assam Accounts	899	296	...	...	...	+603	...	...	...	...	...	...
Punjab Accounts . . .	296	899	...	...	...	...	...	...	—603	...	...	
Carried forward .	14,752,200	14,750,650	+3,060,953	—316,715	+251,573	—312,578	+845,389	—272,915	+188,554	—943,942	—2,498,769	+1,550

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1889—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	14,752,200	14,750,650	+3,060,953	*—316,715*	+251,573	*—312,578*	+845,389	*—272,915*	+188,554	*—943,942*	*—2,498,769*	+1,550
ACCOUNTS BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	31	106	...	...	...	*—75*	...	...	...	...	...	...
Madras Accounts	106	31	...	...	...	...	...	...	...	+75	...	
Assam and Bombay—												
Assam Accounts	901	18	...	...	...	+883	...	...	...	...	...	...
Bombay Accounts	18	901	...	...	...	...	...	...	...	...	*—883*	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,388,905	43,984	...	...	...	...	+1,344,921	...	...	...	...	+1,303
N.-W. Provinces & Oudh Accounts	43,723	1,387,341	...	...	...	...	...	*—1,343,618*	...	...	...	
Bengal and Punjab—												
Bengal Accounts	8,364	9,660	...	...	...	...	*—1,296*	...	...	...	...	*—15*
Punjab Accounts	6,682	5,401	...	...	...	...	...	...	+1,281	...	...	
Bengal and Madras—												
Bengal Accounts	48,120	11,684	...	...	...	...	+36,436	...	...	...	...	+5
Madras Accounts	11,673	48,104	...	...	...	...	...	...	...	*—36,431*	...	
Bengal and Bombay—												
Bengal Accounts	6,876	4,347	...	...	...	...	+2,529	...	...	...	...	*—40*
Bombay Accounts	4,365	6,934	...	...	...	...	...	...	...	...	*—2,569*	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts	93,815	84,344	...	...	...	...	...	+9,471	...	...	...	*—2*
Punjab Accounts	84,543	94,016	...	...	...	...	...	...	*—9,473*	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts	4,013	10,645	...	...	...	...	...	*—6,632*	...	...	...	...
Madras Accounts	10,645	4,013	...	...	...	...	...	...	...	+6,632	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts	82,258	20,759	...	...	...	...	...	+61,499	...	...	...	...
Bombay Accounts	21,146	82,645	...	...	...	...	...	...	...	...	*—61,499*	
Punjab and Madras—												
Punjab Accounts	5,251	2,438	...	...	...	...	...	...	+2,813	...	...	+1
Madras Accounts	2,439	5,251	...	...	...	...	...	...	...	*—2,812*	...	
Punjab and Bombay—												
Punjab Accounts	361,964	12,470	...	...	...	...	...	...	+349,494	...	...	...
Bombay Accounts	12,765	362,259	...	...	...	...	...	...	...	...	*—349,494*	

Madras and Bombay—												
Madras Accounts . . .	31,396	32,521	...	...	...	...	...	...	...	—1,125	...	...
Bombay Accounts . . .	32,410	31,285	...	...	...	...	...	...	...	...	+1,125	
TOTAL ACCOUNTS BETWEEN CIVIL AND CIVIL	17,014,609	17,011,807	+3,060,953	—316,715	+251,573	—311,770	+2,227,979	—1,552,195	+532,669	—977,603	—2,912,089	+2,802
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, and Military, Madras—												
Military, Bengal . . .	60,571	46,724	+13,847	...	...	...	...	...	...	...	...	+3,560
Military, Madras . . .	49,661	59,948	...	...	...	...	...	...	...	—10,287	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	135,632	53,559	+82,073	...	...	...	...	...	...	...	...	—1,967
Military, Bombay . . .	51,441	135,481	...	...	...	...	...	...	...	...	—84,040	
Military, Madras, and Military, Bombay—												
Military, Madras . . .	38,352	15,306	...	...	...	...	...	...	...	+23,046	...	—75
Military, Bombay . . .	15,003	38,124	...	...	...	...	...	...	...	...	—23,121	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY . . .	350,660	349,142	+95,920	...	...	...	...	...	...	+12,759	—107,161	+1,518
ACCOUNT CURRENT BETWEEN MILITARY AND MARINE—												
ACCOUNT BETWEEN—												
Military, Bengal, and Marine—												
Military Accounts . . .	15,030	673	+14,357	...	...	...	...	...	...	...	...	—4
Marine Accounts . . .	673	15,034	—14,361	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MARINE. — Military Accounts .	15,030	673	+14,357	...	...	...	...	...	...	...	...	+14,357
Marine Accounts .	673	15,034	—14,361	...	...	...	...	...	...	...	...	—14,361
Net . .			—4	...	...	...	...	...	...	...	...	—4

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1889—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	42,961	8,771	+34,190	...	...	...	...	...	...	...	...	} —55,009
Telegraph Accounts . . .	15,545	104,744	—89,199	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	4,065	94	...	+3,971	...	...	...	...	...	...	...	+3,971
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	4,825	168	...	...	+4,657	...	...	...	...	...	...	+4,657
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	265	50	...	...	...	+215	...	...	...	...	...	+215
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	10,752	615	...	...	...	...	+10,137	...	...	...	...	+10,137
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts . .	4,783	134	...	...	...	...	...	+4,649	...	...	...	+4,649
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	24,995	4,617	...	...	...	...	...	...	+20,378	...	...	+20,378
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	2,662	435	...	...	...	...	...	...	...	+2,227	...	+2,227
Public Works, Bombay, and Telegraph—												
Public Works Accounts . .	9,559	793	...	...	...	...	...	...	...	...	+8,766	+8,766
TOTAL ACCT. CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts . . .	104,867	15,677	+34,190	+3,971	+4,657	+215	+10,137	+4,649	+20,378	+2,227	+8,766	+89,190
Telegraph Accounts .	15,545	104,744	—89,199	...	...	...	...	...	...	...	...	—89,199
Net . . .			—55,009	+3,971	+4,657	+215	+10,137	+4,649	+20,378	+2,227	+8,766	—9

ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts . . .	378	1,319	—941	...	...	...	...	...	...	...	...	—54,944
Telegraph Accounts . . .	22,332	76,335	—54,003	...	...	...	...	...	...	...	...	
Post Office, C. Provs., and Telegraph—												
Post Office Accounts . . .	126	1,083	...	—957	...	...	...	...	...	...	...	—957
Post Office, Burma, and Telegraph—												
Post Office Accounts . . .	2,987	1,924	...	...	+1,063	...	...	...	...	...	...	+1,063
Post Office, Assam, and Telegraph—												
Post Office Accounts . . .	195	1,205	...	...	...	—1,010	...	...	...	...	...	—1,010
Post Office, Bengal, and Telegraph—												
Post Office Accounts . . .	71,051	4,907	...	...	...	...	+66,144	...	...	...	...	+66,144
Post Office, N.-W. Provinces & Oudh, and Telegraph—												
Post Office Accounts . . .	263	3,067	...	...	...	...	...	—2,804	...	...	...	—2,804
Post Office, Punjab, and Telegraph—												
Post Office Accounts . . .	234	2,607	...	...	...	...	...	...	—2,373	...	...	—2,373
Post Office, Madras, and Telegraph—												
Post Office Accounts . . .	768	3,642	...	...	...	...	...	...	...	—2,874	...	—2,874
Post Office, Bombay, and Telegraph—												
Post Office Accounts . . .	331	2,576	...	...	...	...	...	...	...	...	—2,245	—2,245
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. — Post Office Accounts .	76,333	22,330	—941	—957	+1,063	—1,010	+66,144	—2,804	—2,373	—2,874	—2,245	+54,003
Telegraph Accounts .	22,332	76,335	—54,003	...	...	...	...	...	...	...	...	—54,003
Net .			—54,944	—957	+1,063	—1,010	+66,144	—2,804	—2,373	—2,874	—2,245	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch . .	1,827,947	2,494,598	+526,414	—8,764	—36,741	—9,086	—8,685	—195,505	—304,915	—569,704	—59,665	—666,651
Irrigation Branch	944,673	369,663	—1,788	...	+34,778	...	—60,712	+25,599	+25,345	+568,736	—16,948	+575,010
Railway Revenue	5,636,643	5,668,708	+685,424	—76,275	—99,636	—1,249	+109,116	—222,704	—319,162	—676	—86,903	—12,065
Railway Capital	11,851,904	11,748,468	—1,870,240	+428,062	+218,220	+12,534	—643,546	+1,239,376	+665,295	—193,217	+246,952	+103,436
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	20,281,167	20,281,437	—660,190	+343,023	+116,621	+2,199	—603,827	+846,766	+66,563	—194,861	+83,436	—270
TRANSFERS BETWEEN POSTAL OFFICERS	1,042,034	1,050,301	—50,358	+25,955	+44,553	+8,843	—8,365	—7,498	—11,977	+21,803	—31,223	—8,267
TRANSFERS BETWEEN TELEGRAPH OFFICERS	886	886	—19	...	...	...	—4	...	...	...	+23	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH . . .	79,442	79,442	...	...	...	...	...	...	...	...	...	...

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1889—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts .	14,548	5,386	+9,162	...	...	...	...	...	...	...	...	+3
Telegraph Accounts . . .	5,780	14,939	—9,159	...	...	...	...	...	...	...	...	
TOTAL GUARANTEED RYS. AND TELEGRAPH DEPARTMENT. Guaranteed Rys. Account.	14,548	5,386	+9,162	...	...	...	...	...	...	...	...	+9,162
Telegraph Accounts .	5,780	14,939	—9,159	...	...	...	...	...	...	...	...	—9,159
Net			+3	...	...	...	...	...	...	...	...	+3
ACCOUNT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts .	916,679	593,204	+323,475	...	...	...	...	...	...	...	...	—171,212
Public Works Accounts . .	197,708	692,395	—494,687	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts . .	190,329	65,273	...	+125,056	...	...	...	...	...	...	...	+125,056
Guaranteed Railways and Public Works, Burma—												
Public Works Accounts .	199	243	...	...	—44	...	...	...	...	...	...	—44
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts . .	132	322	...	...	...	...	—190	...	...	...	...	—190
Guaranteed Railways and Public Works, N. W. Provinces and Oudh—												
Public Works Accounts . .	214,479	195,142	...	...	...	...	...	+19,337	...	...	...	+19,337
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts . .	23,860	14,943	...	...	...	...	...	...	+8,917	...	...	+8,917
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts . .	42,350	28,509	...	...	...	...	...	...	...	+13,841	...	+13,841
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts . .	47,083	42,734	...	...	...	...	...	...	...	...	+4,349	+4,349
TOTAL ACCOUNT BETWEEN GUARANTEED RYS. & P. W. DEPT. Guaranteed Rys. Accounts . .	916,679	593,204	+323,475	...	...	...	...	...	...	...	...	+323,475
P. W. Accounts .	716,140	1,039,561	—494,687	+125,056	—44	...	—190	+19,337	+8,917	+13,841	+4,349	—323,421
Net			—171,212	+125,056	—44	...	—190	+19,337	+8,917	+13,841	+4,349	+54

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—

Account between—												
India and Post Office—												
Civil Accounts	1,108,363	297,951	+810,412	...	...	...	...	...	...	...	...	+429,798
Post Office Accounts	232,906	613,520	−380,614	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	470 891	44,788	...	+426,103	...	...	...	...	...	...	...	−119,212
Post Office Accounts	56,299	601,614	...	−545,315	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	934,897	17,273	...	...	+917,624	...	...	...	...	...	...	+4,315
Post Office Accounts	19,941	933,250	...	...	−913,309	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	297,223	71,189	...	...	...	+226,034	...	...	...	...	...	− 5,773
Post Office Accounts	72,490	304,297	...	...	...	−231,807	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	1,797,623	1,786,183	...	...	...	...	+11,440	...	...	...	...	−43,723
Post Office Accounts	1,813,764	1,868,927	...	...	...	...	−55,163	...	...	...	...	
N.-W. Provinces & Oudh and Post Office—												
Civil Accounts	747,327	1,571,655	...	...	...	...	...	−824,328	...	...	...	−17,041
Post Office Accounts	1,577,430	770,143	...	...	...	...	...	+807,287	...	...	...	
Punjab and Post Office—												
Civil Accounts	504,326	782,982	...	...	...	...	...	...	−278,656	...	...	−15,878
Post Office Accounts	785,423	522,645	...	...	...	...	...	...	+262,778	...	...	
Madras and Post Office—												
Civil Accounts	721,377	920,232	...	...	...	...	...	...	...	−198,855	...	−219,687
Post Office Accounts	923,090	943,922	...	...	...	...	...	...	...	−20,832	...	
Bombay and Post Office—												
Civil Accounts	962,332	995,130	...	...	...	...	...	...	...	...	−32,798	−5,519
Post Office Accounts	1,117,079	1,089,800	...	...	...	...	...	...	...	...	+27,279	
Total Accounts Current between Civil and Post Office— Civil Accounts	7,544,259	6,487,383	+810,412	+426,103	+917,624	+226,034	+11,440	−824,328	−278,656	−198,855	−32,798	+1,056,976
Post Office Accounts	6,598,422	7,648,118	−380,614	−545,315	−913,309	−231,807	−55,163	+807,287	+262,778	−20,832	+27,279	−1,049,696
Net			+429,798	−119,212	+4,315	−5,773	−43,723	−17,041	−15,878	−219,687	−5,519	+7,280

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1889—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	82,602	140,553	—57,951	...	...	...	...	...	...	...	...	—109
Telegraph Accounts	140,328	82,486	+57,842	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	2,699	13,205	...	—10,506	...	...	...	...	...	...	...	+3
Telegraph Accounts	13,208	2,699	+10,509	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	72,501	90,330	...	...	—17,829	...	...	...	...	...	...	—327
Telegraph Accounts	89,982	72,480	+17,502	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	5,490	14,047	...	...	...	—8,557	...	...	...	...	...	...
Telegraph Accounts	14,047	5,490	+8,557	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	173,127	33,584	...	...	...	...	+139,543	...	...	...	...	+60
Telegraph Accounts	33,383	172,866	—139,483	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh and Telegraph—												
Civil Accounts	21,005	31,399	...	...	...	...	...	—10,394	...	...	...	+12
Telegraph Accounts	31,371	20,965	+10,406	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	27,656	41,737	...	...	...	...	...	...	—14,081	...	...	—60
Telegraph Accounts	41,737	27,716	+14,021	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	65,195	89,016	...	...	...	...	...	...	...	—22,821	...	+8
Telegraph Accounts	89,032	66,203	+22,829	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	186,201	184,264	...	...	...	...	...	...	...	...	+1,937	—13
Telegraph Accounts	184,224	186,174	—1,950	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	637,476	638,135	—57,951	—10,506	—17,829	—8,557	+139,543	—10,394	—14,081	—22,821	+1,937	—659
Telegraph Accounts	637,312	637,979	+233	...	...	...	...	...	...	...	...	+233
Net			—57,718	—10,506	—17,829	—8,557	+139,543	—10,394	—14,081	—22,821	+1,937	—426

ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—

ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	16,307	103,874	−87,567	...	...	...	...	...	...	...	...	...
Marine Accounts	103,880	16,313	+87,567	...	...	...	...	...	...	...	...	
Central Provinces and Marine—												
Civil Accounts	49	34	...	+15	...	...	...	...	...	...	...	...
Marine Accounts	34	49	−15	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	14,343	65,954	...	...	−51,611	...	...	...	...	...	...	+4,701
Marine Accounts	65,715	9,403	+56,312	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	3,518	212	...	...	...	+3,306	...	...	...	...	...	...
Marine Accounts	307	3,613	−3,306	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	28,821	13,028	...	...	...	...	+15,793	...	...	...	...	+150
Marine Accounts	13,160	28,803	−15,643	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh and Marine—												
Civil Accounts	89	...	...	...	...	...	...	+89	...	...	...	...
Marine Accounts	...	89	−89	...	...	...	...	...	...	...	...	
Punjab and Marine—												
Civil Accounts	4	25	...	...	...	...	...	...	−21	...	...	...
Marine Accounts	25	4	+21	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	706	3,806	...	...	...	...	...	...	...	−3,100	...	+13
Marine Accounts	3,818	705	+3,113	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	10,654	124,901	...	...	...	...	...	...	...	...	−114,247	+283
Marine Accounts	125,184	10,654	+114,530	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE — Civil Accounts	74,491	311,834	−87,567	+15	−51,611	+3,306	+15,793	+89	−21	−3,100	−114,247	−237,343
Marine Accounts	312,123	69,633	+242,490	...	...	...	...	...	...	...	...	+242,490
Net			+154,923	+15	−51,611	+3,306	+15,793	+89	−21	−3,100	−114,247	+5,147

No. 96.—Details of ACCOUNTS between PROVINCES AND DEPARTMENTS during the year ended 31st March 1889—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	190,494	1,541,292	−1,350,798	...	...	...	...	...	...	...	...	+25,880
Military Accounts	1,569,522	192,844	+1,376,678	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	6,629	120,277	...	−113,648	...	...	...	...	...	...	...	−39
Military Accounts	120,261	6,652	+113,609	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	29,732	140,152	...	...	−110,420	...	...	...	...	...	...	+235
Military Accounts	127,869	17,214	+110,655	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	6,995	111,598	...	...	...	−104,603	...	...	...	...	...	−2,123
Military Accounts	109,669	7,189	+102,480	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	42,597	351,434	...	...	...	...	−308,837	...	...	...	...	−1,159
Military Accounts	351,208	43,530	+307,678	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh and Military, Bengal—												
Civil Accounts	80,891	2,437,737	...	...	...	...	...	−2,356,846	...	...	...	−6,851
Military Accounts	2,428,938	78,943	+2,349,995	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	82,960	3,498,292	...	...	...	...	...	...	−3,415,332	...	...	−14,583
Military Accounts	3,484,588	83,839	+3,400,749	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	1,018	2,401	...	...	...	...	...	...	...	−1,383	...	+1
Military Accounts	2,404	1,020	+1,384	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	1,583	12,673	...	...	...	...	...	...	...	...	−11,090	+20
Military Accounts	12,935	1,825	+11,110	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	94,706	442,301	−347,595	...	...	...	...	...	...	...	...	−1,034
Military Accounts	438,369	91,808	...	...	...	...	...	...	...	+346,561	...	
Central Provinces and Military, Madras—												
Civil Accounts	5,312	165,934	...	−160,622	...	...	...	...	...	...	...	−215
Military Accounts	162,487	2,080	...	...	...	...	...	...	...	+160,407	...	

Burma and Military, Madras—												
Civil Accounts	124,201	1,060,823	...	...	−936,622	...	...	...	...	...	...	−10,574
Military Accounts	1,047,022	120,974	...	...	...	...	...	...	...	+926,048	...	
Assam and Military, Madras—												
Civil Accounts	...	291	...	...	...	−291	...	...	...	...	...	+19
Military Accounts	310	...	...	...	...	...	...	...	...	+310	...	
Bengal and Military, Madras—												
Civil Accounts	177	12,131	...	...	...	...	−11,954	...	...	...	...	+35
Military Accounts	16,830	4,841	...	...	...	...	...	...	...	+11,989	...	
N.-W. P. & Oudh and Military, Madras—												
Civil Accounts	278	8,909	...	...	...	...	...	−8,631	...	...	...	+102
Military Accounts	8,937	204	...	...	...	...	...	...	...	+8,733	...	
Punjab and Military, Madras—												
Civil Accounts	54	1,005	...	...	...	...	...	...	−951	...	...	+10
Military Accounts	1,088	127	...	...	...	...	...	...	...	+961	...	
Madras and Military, Madras—												
Civil Accounts	90 765	1,642,494	...	...	...	...	...	...	...	−1,551,729	...	−1,928
Military Accounts	1,642,852	93,051	...	...	...	...	...	...	...	+1,549,801	...	
Bombay and Military, Madras—												
Civil Accounts	1,634	123,195	...	...	...	...	...	...	...	...	−121,561	−826
Military Accounts	122,434	1,699	...	...	...	...	...	...	...	+120,735	...	
India and Military, Bombay—												
Civil Accounts	51,915	538,107	−486,192	...	...	...	...	...	...	...	...	+667
Military Accounts	539,751	52,892	...	...	...	...	...	...	...	...	+486,859	
Central Provinces and Military, Bombay—												
Civil Accounts	5,209	67,950	...	−62,741	...	...	...	...	...	...	...	−328
Military Accounts	67,439	5,026	...	...	...	...	...	...	...	...	+62,413	
Burma and Military, Bombay—												
Civil Accounts	602	19,521	...	...	−18,919	...	...	...	...	...	...	+1,337
Military Accounts	21,036	780	...	...	...	...	...	...	...	...	+20,256	
Bengal and Military, Bombay—												
Civil Accounts	1	2,157	...	...	...	...	−2,156	...	...	...	...	−1
Military Accounts	2,156	1	...	...	...	...	...	...	...	...	+2,155	
N.-W. P. & Oudh and Military, Bombay—												
Civil Accounts	242	13,072	...	...	...	...	...	−12,830	...	...	...	+7
Military Accounts	12,892	55	...	...	...	...	...	...	...	...	+12,837	
Punjab and Military, Bombay—												
Civil Accounts	649	2,022	...	...	...	...	...	...	−1,373	...	...	−5
Military Accounts	2,020	652	...	...	...	...	...	...	...	...	+1,368	
Madras and Military, Bombay—												
Civil Accounts	1,235	1,162	...	...	...	...	...	...	...	+73	...	...
Military Accounts	1,162	1,235	...	...	...	...	...	...	...	...	−73	
Bombay and Military, Bombay—												
Civil Accounts	133,075	1,998,511	...	...	...	...	...	...	...	...	−1,865,436	+16,664
Military Accounts	2,006,940	124,840	...	...	...	...	...	...	...	...	+1,882,100	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	952,954	14,315,441	−2,184,585	−337,011	−1,065,961	−104,894	−322,947	−2,378,307	−3,417,656	−1,553,039	−1,998,087	−13,362,487
Military Accounts	14,301,119	933,321	+7,774,338	...	...	...	...	...	...	+3,125,545	+2,467,915	+13,367,798
Net			+5,589,753	−337,011	−1,065,961	−104,894	−322,947	−2,378,307	−3,417,656	+1,572,506	+469,828	+5,311

No. 96.—Details of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1889—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	5,431,037	2,639,933	+2,791,104	...	...	...	...	...	...	...	...	−28,501
P. W. Accounts	3,941,043	6,760,648	−2,819,605	...	...	...	...	...	...	...	...	
C. Provs. and P. W. Dept.—												
Civil Accounts	562,315	1,228,984	...	−666,669	...	...	...	...	...	...	...	−9,409
P. W. Accounts	1,580,452	923,192	...	+657,260	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	400,397	1,414,525	...	...	−1,014,128	...	...	...	...	...	...	+14,487
P. W. Accounts	1,439,638	401,023	...	...	+1,028,615	...	...	...	...	...	...	
Assam and P. W. Dept.—												
Civil Accounts	19,370	188,618	...	...	...	−169,148	...	...	...	...	...	+2,611
P. W. Accounts	189,735	17,976	...	...	...	+171,759	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	1,985,400	2,705,063	...	...	...	...	−719,663	...	...	...	...	+41,609
P. W. Accounts	2,745,151	1,983,879	...	...	...	...	+761,272	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	1,190,059	2,039,412	...	...	...	...	...	−849,353	...	...	...	−25,224
P. W. Accounts	2,254,428	1,430,299	...	...	...	...	...	+824,129	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	2,663,686	2,526,442	...	...	...	...	...	...	+137,244	...	...	−12,513
P. W. Accounts	4,422,800	4,572,557	...	...	...	...	...	...	−149,757	...	...	
Madras and P. W. Dept.—												
Civil Accounts	310,278	1,551,863	...	...	...	...	...	...	...	−1,241,585	...	+25,966
P. W. Accounts	1,564,351	296,800	...	...	...	...	...	...	...	+1,267,551	...	

Bombay and P. W. Dept.—												
Civil Accounts	1,717,672	2,784,326	...	...	...	...	...	...	...	...	−1,066,654	−20,361
P. W. Accounts	2,753,916	1,707,623	...	...	...	...	...	...	...	...	+1,046,293	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	14,280,214	17,079,066	+2,791,104	−666,669	−1,014,128	−169,148	−719,663	−849,353	+137,244	−1,241,585	−1,066,654	−2,798,852
P. W. Accts.	20,881,514	18,093,997	−2,819,605	+657,260	+1,028,615	+171,759	+761,272	+824,129	−149,757	+1,267,551	+1,046,293	+2,787,517
Net			−28,501	−9,409	+14,487	+2,611	+41,609	−25,224	−12,513	+25,966	−20,361	−11,335
CCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	12,437	323,104	−310,667	...	...	...	...	...	...	...	...	−3,965,487
Guaranteed Railways Accounts	4,088,840	7,743,660	−3,654,820	...	...	...	...	...	...	...	...	
N.-W. P. & Oudh & Guaranteed Railways—												
Civil Accounts	576,420	294,912	...	...	...	...	...	+281,508	...	...	...	+281,508
Madras and Guaranteed Railways—												
Civil Accounts	1,468,424	788,498	...	...	...	...	...	...	...	+679,926	...	+679,926
Bombay and Guaranteed Railways—												
Civil Accounts	5,698,671	2,694,618	...	...	...	...	...	...	...	...	+3,004,053	+3,004,053
TOTAL ACCOUNTS BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	7,755,952	4,101,132	−310,667	...	...	...	...	+281,508	...	+679,926	+3,004,053	+3,654,820
Guaranteed Railways Accounts	4,088,840	7,743,660	−3,654,820	...	...	...	...	...	...	...	...	−3,654,820
Net			−3,965,487	...	...	...	...	+281,508	...	+679,926	+3,004,053	...

No. 97.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1889.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
Receipts.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Military	...	...	...	...	...	...	...	...	6,978	6,978	...	6,978
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	1	...	...	...	...	...	...	...	4	5	...	5
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	123,457	123,457	...	123,457
Little Basses Light Vessel dues	...	...	1,813	...	8,030	...	...	534	1,753	12,130	...	12,130
Balances of Shipping Masters' Accounts	...	...	20	...	548	...	...	...	174	742	...	742
Expedition to South Africa (Military)	...	...	...	...	...	...	...	760	238	998	...	998
Expeditions to Egypt—												
Military	...	...	...	...	...	...	...	...	915	915	...	915
Miscellaneous—												
Civil	9	...	2	...	...	...	...	...	42	53		53
Military	253	...	...	...	...	...	...	—709	1,109	653	...	653
TOTAL	263	...	1,835	...	8,578	...	...	585	134,670	145,931	...	145,931
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Bills drawn by the Mission to the Court of Persia	29,692	...	...	...	...	...	...	...	...	29,692	...	29,692
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	545	...	...	...	...	545	...	545
Military	153,021	...	...	...	...	...	...	59,327	69,712	282,060	...	282,060
Family Allotments—												
Civil	129	...	...	...	60	...	...	120	...	309	...	309
Military	207	...	...	...	...	...	...	...	168	375	...	375
Public Works	380	63	...	...	201	4	3,680	44	...	4,372	...	4,372
Marine	333	...	...	...	...	...	...	...	...	333	...	333
Remittances by Administrators General	39,349	...	...	...	...	...	...	...	...	39,349	...	39,349
East Indian Railway Company: Advances in England for purchase of Stores, &c.	264,370	...	...	...		...	...	...	...	264,370	...	264,370

Rajputana-Malwa Railway: Do. do. do.	117,063	...	...	...	...	...	...	...	...	117,063	...	117,063
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, &c.	2,193	35	5,250	199	8,297	111	1,609	25,571	114,955	158,220	...	158,220
Ditto ditto Public Works	2,593	284	1,878	8,486	10,722	11,291	99,376	17,815	5,597	158,042	...	158,042
Copper for Coinage	...	...	...	...	...	...	...	...	2,304	2,304	...	2,304
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, &c.—												
Civil	12,213	...	207	...	479	27	368	1,535	2,176	17,005	...	17,005
Public Works	...	...	...	...	...	203	...	...	...	203	...	203
Stamps on Military Commissions	21	...	...	...	...	...	...	15	14	50	...	50
Miscellaneous—												
Civil	3,851	...	...	...	657	160	...	1,609	514	6,791	...	6,791
Military	1,201	...	...	...	...	...	...	13	202	1,416	...	1,416
Public Works	...	...	...	...	...	...	*—192*	...	22	*—170*	...	*—170*
Marine	17	...	...	...	...	...	...	...	...	17	...	17
TOTAL	626,633	382	7,335	8,685	20,961	11,796	104,841	106,049	195,664	1,082,346	...	1,082,346
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	76,117	76,117
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	...	...	...	22,215	22,215
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	765	765
Expedition to South Africa	...	...	...	...	...	...	...	...	...	...	188	188
Expeditions to Egypt	...	...	...	...	...	...	...	...	...	...	1,998	1,998
Defence Works at Aden	...	...	...	...	...	...	...	...	...	...	20,097	20,097
Miscellaneous	...	...	...	...	...	...	...	...	...	...	8,555	8,555
TOTAL	...	...	...	...	...	...	...	...	...	...	129,935	129,935
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	...	...	...	...	...	...	...	...	...	...	331	331
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	20,052	20,052
East Indian Railway Company: Advances in England for purchase of Stores, &c.	...	...	...	...	...	...	...	...	...	...	3,242	3,242
Miscellaneous	...	...	...	...	...	...	...	...	...	...	1,803	1,803
TOTAL	...	...	...	...	...	...	...	...	...	...	25,428	25,428
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	626,896	382	9,170	8,685	29,539	11,796	104,841	106,634	330,334	1,228,277	155,363	1,383,640

No. 97.—An ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA for the year ended 31st March 1889—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	Total India.	England.	Total India and England.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	49,271	...	...	...	...	...	...	6,375	42	55,688	...	55,688
Military	...	...	...	...	...	...	...	...	12,198	12,198	...	12,198
Marine	15,640	...	...	...	...	...	...	...	...	15,640	...	15,640
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	7,821	...	...	...	...	...	...	10,476	3,894	22,191	...	22,191
Ditto ditto to retired Hong-Kong Police	...	...	...	...	26	57	602	18	34	737	...	737
Little Basses Light Vessel dues	...	...	...	...	51	...	...	14	...	65	...	65
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	12	8	20	...	20
Expedition to South Africa, Military	283	...	...	...	...	...	...	...	58	341	...	341
Expeditions to Egypt, Military	...	...	...	...	...	...	...	...	1,434	1,434	...	1,434
Do. do. Marine	47	...	...	...	...	...	...	...	...	47	...	47
Defence Works at Aden	...	...	...	...	...	...	...	...	11,551	11,551	...	11,551
Hodeida and Kamaran Agency	19	...	...	...	...	...	...	...	...	19	...	19
Miscellaneous—												
Civil	365	...	...	...	3	...	...	90	163	621	...	621
Military	2,634	...	...	...	...	...	...	1,116	7,738	11,488	...	11,488
Marine	157	...	...	...	...	...	...	...	...	157	...	157
TOTAL	76,237	...	...	...	80	57	602	18,101	37,120	132,197	...	132,197
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	983	...	...	...	...	...	...	97	83	1,163	...	1,163
Family Allotments	15	...	...	...	...	...	...	...	...	15	...	15
Remittances by Administrators General	13	...	...	...	...	...	...	...	...	13	...	13
Stores purchased in England chargeable to Provincial and Local Funds, Foreign States, &c.	2,055	...	...	...	...	...	...	...	...	2,055	...	2,055
Pay and Pensions paid in England chargeable to Provincial and Local Funds, Foreign States, &c.	2,516	...	...	...	...	...	12	...	...	2,528	...	2,528
Stamps on Military Commissions	...	...	...	...	...	...	...	4	...	4	...	4
Miscellaneous—												
Civil	290	...	19	...	6	100	...	13	279	707	...	707
Military	304	...	...	...	...	...	...	159	179	642	...	642
Public Works	22	...	...	...	...	...	...	...	—346	—324	...	—324

Marine	1	...	...	...	...	...	...	...	...	1	...	1
TOTAL	6,199	...	19	...	6	100	12	273	195	6,804	...	6,804
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT —												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	124,289	124,289
Little Basses Light Vessel dues	...	...	...	...	...	...	...	...	...	...	12,901	12,901
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	2,061	2,061
Miscellaneous	...	...	...	...	...	...	...	...	...	...	866	866
TOTAL	...	...	...	...	...	...	...	...	...	...	140,117	140,117
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	37,502	37,502
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	305,877	305,877
Family Allotments	...	...	...	...	...	...	...	...	...	...	5,194	5,194
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	53,220	53,220
East Indian Railway Company: Advances in England for purchase of stores, &c.	...	...	...	...	...	...	...	...	...	...	267,612	267,612
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	117,063	117,063
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	316,413	316,413
Copper for Coinage	...	...	...	...	...	...	...	...	...	...	2,304	2,304
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, &c.	...	...	...	...	...	...	...	...	...	...	14,875	14,875
Miscellaneous	...	...	...	...	...	...	...	...	...	...	8,133	8,133
TOTAL	...	...	...	...	...	...	...	...	...	...	1,128,193	1,128,193
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	82,436	...	19	...	86	157	614	18,374	37,315	139,001	1,268,310	1,407,311
SECRETARY OF STATE'S BILLS PAID IN INDIA—												
COUNCIL BILLS—												
Secretary of State's Bills paid in India	6,757,012	...	...	...	...	...	...	1,333,123	6,940,837	15,030,972	...	15,030,972

Government of India Central Printing Office.—No. 337 C. G.—19-1-92.—230.

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS FOR 1888-89.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS FOR 1888-89.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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General Account of Excluded Local Funds	2
Details by Provinces of Cantonment Funds	4
" " of Town and Bazar Funds	6
" " of Port Funds	8
" " of Miscellaneous Funds	10

ACCOUNT of EXCLUDED

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue—						
Income from land, the property of the Funds	19,226	2,960	77,222	197	22,813	122,418
Stamps—						
Sale of Stamps	...	322	...	...	...	322
Excise—						
License Fees and Duties	57	5,389	66	...	4	5,516
Provincial Rates—						
Rates and Cesses on Lands	318	832	...	...	...	1,150
Miscellaneous	...	...	5,734	...	318	6,052
Assessed Taxes—						
Taxes upon Houses	10,058	32,374	...	...	...	42,432
Licenses on Trades and Professions	2,199	1,154	42	...	...	3,395
Chowkidari Tax	4,662	789	...	...	...	5,451
Octroi	47,143	2,052	...	...	...	49,195
Miscellaneous (including Taxes on Horses and Carriages)	1,404	521	...	...	...	1,925
Registration—						
Fees and Miscellaneous	...	...	65	...	115	180
Police—						
Fees, Fines, and Forfeitures	2,879	555	...	10	645	4,089
Unclaimed property	11	46	...	...	1	58
Miscellaneous (including Cattle-pound Receipts)	1,953	672	...	...	1,034	3,659
Marine—						
Hire of Vessels	...	...	3,413	519	951	4,883
Sale-proceeds of Vessels and Stores	...	...	2,246	821	...	3,067
Pilotage Receipts	...	...	15,242	23,661	...	38,903
Other Fees and Dues	...	...	485,687	193,028	7,729	686,444
Education—						
School-fees	...	260	...	...	19,786	20,046
Miscellaneous	...	14	...	...	3,166	3,180
Medical—						
Hospital Receipts (including sale of Medicines)	131	159	...	...	...	290
Minor Departments—						
Agriculture—						
Public Gardens	1,210	37	...	...	...	1,247
Public Exhibitions and Fairs	...	804	...	...	...	804
Sanitation—						
Conservancy Tax and Fees	12,427	38	636	...	...	13,101
Sales of Manure, &c.	14,272	648	321	...	...	5,241
Water-supply—						
Sale of Water	412	...	5,081	1,844	...	7,337
Other Receipts	533	...	...	...	...	533
Interest—						
Interest on Government Securities and other Investments	560	1,437	13,494	4,434	10,502	30,427
Superannuation—						
Contributions towards Pensions, &c.	...	...	...	3	...	3
Miscellaneous—						
Sales of old Materials	300	4	497	251	35	1,087
Sales of Land and Houses	755	275	97	...	17	1,144
Contributions (including Grants-in-aid from Government)	18,682	2,391	1,684	6,203	12,178	41,138
Rents of Houses	3,229	10,192	53,678	262	121	67,482
Sales of Fruit, Grass, &c.	15,756	287	...	...	95	16,138
Miscellaneous	11,702	3,988	161,173	9,739	6,516	193,118
Public Works—						
Tolls and Ferries	14	518	3,344	56	22,301	26,233
Miscellaneous	63	154	32,807	...	7,127	40,151
	159,956	68,872	862,529	241,028	115,454	1,447,839
Deposits and Advances—						
Loans from Government	5,890	...	597,139	22,026	...	625,055
Loans by Public Subscription	...	...	30,000	2,727	...	32,727
Sale-proceeds of Investments	...	...	4,986	597	1,688	7,271
Stock Accounts	...	...	1,550	234	...	1,784
Other Deposits and Advances	499	325	21,680	105,030	1,834	129,368
Total Receipts . Rx.	166,345	69,197	1,517,884	371,642	118,976	2,244,044
Opening Balance* . Rx.	42,962	20,411	273,982	190,669	54,924	582,948
GRAND TOTAL . Rx.	209,307	89,608	1,791,866	562,311	173,900	2,826,992

* The differences between these and the corresponding closing balances in last year's account are explained in the detailed accounts.

LOCAL FUNDS for 1888-89.

Statements marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest—						
Interest on debt	792	...	255,008	12,621	761	269,182
Refunds—						
Refunds of Taxes	4,464	21	...	456	2	4,943
Miscellaneous Refunds	178	257	67	1,292	1,221	3,015
Charges of Collection of Revenue—						
Excise Establishments	11	...	...	...	269	280
Rate and Cess Collecting Establishments	1,956	2,171	38,539	...	...	42,666
Other Collecting Establishments	2,010	582	2,311	7,898	5,865	18,666
General Administration—						
Establishments engaged in General Management and Accounts	9,197	2,336	75,678	7,350	4,385	98,946
Contributions towards Establishment in Government Offices	310	1,386	150	428	426	2,700
Law and Justice—						
Criminal Courts	...	413	...	...	...	413
Jails	...	4	...	...	...	4
Police—						
Executive Force	24,377	17,588	9,593	660	2,224	57,416
Miscellaneous (including Cattle-pounds)			20	2,109	845	
Marine—						
Dockyard and Port Establishments	...	...	54,575	46,569	3,615	104,759
Pilotage Establishments	...	...	8,647	20,048	...	28,695
Ship and Boat Establishments	...	...	24,544	20,236	2,521	47,301
Light-houses and Light-ships	...	...	25,225	7,057	...	32,282
Building, Purchase, and Repair of Ships	...	...	8,451	3,301	731	12,483
Miscellaneous	...	...	14,072	7,893	2,759	24,724
Education—						
Inspection	...	191	...	...	27	218
Colleges and Schools	12	1,903	...	...	22,549	24,464
Scholarships and Prizes	...	254	...	...	1,624	1,878
Grants-in-aid	254	1,642	...	...	120	2,016
Miscellaneous	...	...	...	...	10	10
Medical—						
Professional Establishment	726	65	570	1,255	...	2,616
Hospitals and Dispensaries	10,107	2,328	1,350	63	4,100	17,948
Vaccination	654	823	...	...	26	1,508
Minor Departments—						
Public Gardens (Establishment and other Charges)	7,529	1,040	...	...	...	8,569
Cemeteries (Establishment and other Charges)	630	18	...	...	...	648
Public Fairs and Exhibitions	11	175	...	...	...	186
Conservancy (Establishment and other Charges)	51,791	11,440	1,281	...	10	64,528
Water-supply (Establishment and other Charges)	1,421	1,431	3,813	...	...	6,665
Statistical Establishments	...	116	30	...	...	146
Superannuation—						
Pensions and Gratuities	14	84	2,819	938	1,116	4,971
Miscellaneous—						
Rents, Rates, and Taxes	224	4	43,853	...	445	44,526
Petty Establishments	3,489	3,436	...	...	...	6,925
Miscellaneous	6,830	1,972	152,134	12,465	28,368	201,769
Public Works—						
Supervising Establishment, Tools and Plant	454	287	11,747	7,046	17	19,551
Stock not chargeable to any particular work	...	...	4,211	1,953	...	6,164
Original Works—						
Buildings	20,839	2,928	75,480	15,516	9,592	772,503
Roads			2,979	850		
Port Appliances			66,178	50,107		
Other Works			305,402	22,638		
Maintenance and Repairs—						
Buildings	14,789	9,497	1,478	1,189	122	94,101
Roads			2,596	974	900	
Port Appliances			33,989	3,316	...	
Other Works			8,500	6,820	4,293	
Petty Construction and Repairs			4,676	47	915	
Deposits and Advances—						
Repayment of Loans from Government	163,069	64,386	1,439,966	263,095	99,858	2,030,374
Repayment of Loans from the public	250	...	12,405	842	105	13,602
Investment in Government Securities or otherwise	...	...	70,000	4,103	...	74,103
Stock Account	6,255	67	...	80,000	32,499	118,821
Other Deposits and Advances	...	...	12,643	33	...	12,676
	409	158	34,559	3,358	1,751	40,235
Total Disbursements . Rs.	169,983	64,611	1,569,573	351,431	134,213	2,289,811
Closing Balance . Rs.	39,324	24,997	222,293	210,880	39,687	537,181
GRAND TOTAL . Rs.	209,307	89,608	1,791,866	562,311	173,900	2,826,992

I.—ACCOUNT of CANTONMENT FUNDS for 1888-89.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from land, the property of the Funds	2,026	1,292	...	15	253	7,446	6,869	1	1,324	19,226
EXCISE—										
License Fees and Duties	30	...	...	...	...	27	...	...	...	57
PROVINCIAL RATES—										
Rates and Cesses on Lands	295	...	...	...	...	19	...	...	4	318
ASSESSED TAXES—										
Taxes upon Houses	...	...	1,121	134	1,395	1,281	3,055	...	3,072	10,058
Licenses on Trades and Professions	171	23	...	...	32	576	557	...	840	2,199
Chowkidari Tax	1,711	41	...	...	38	2,110	762	...	...	4,662
Octroi	8,054	110,265	...	...	...	4,661	16,970	...	7,193	47,143
Miscellaneous (including Taxes on Horses and Carriages)	34	39	...	18	164	409	298	...	442	1,404
POLICE—										
Fees, Fines, and Forfeitures	256	74	576	1	259	494	709	65	445	2,879
Unclaimed property	...	1	...	...	...	...	...	...	10	11
Miscellaneous (including Cattle-pound Receipts)	186	264	151	144	169	604	196	73	166	1,953
MEDICAL—										
Hospital Receipts (including sale of Medicines)	1	47	...	...	...	80	...	...	3	131
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	191	117	...	...	...	478	79	...	345	1,210
Sanitation—										
Conservancy Tax and Fees	1,003	1,385	300	22	223	3,514	326	78	5,576	12,427
Sales of Manure, &c.	150	159	143	...	...	591	398	51	2,780	4,272
Water-supply—										
Sale of Water	55	...	...	...	...	...	357	...	...	412
Other Receipts	...	11	136	29	...	1	342	...	14	533
INTEREST—										
Interest on Government Securities and other Investments	136	...	...	...	...	289	...	...	135	560
MISCELLANEOUS—										
Sales of old Materials	8	2	...	1	22	17	243	...	7	300
Sales of Land and Houses	16	...	...	...	35	484	...	...	220	755
Contributions (including Grants-in-aid from Government)	7,687	308	5,680	242	452	1,029	1,691	579	1,014	18,682
Rents of Houses	1,355	138	...	...	42	102	108	...	1,484	3,229
Sales of Fruit, Grass, &c.	624	1,252	1,135	81	782	6,528	3,828	203	1,323	15,756
Miscellaneous	3,831	499	1,586	15	732	3,309	1,180	198	352	11,702
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	14	...	...	...	...	14
Miscellaneous	53	5	...	...	...	...	1	...	4	63
DEPOSITS AND ADVANCES—										
Loans from Government	5,890	...	...	...	...	...	...	...	...	5,890
Other Deposits and Advances	37	...	...	...	...	108	...	...	354	499
TOTAL RECEIPTS . Rx.	33,800	15,922	10,828	702	4,612	34,157	37,969	1,248	27,107	166,345
OPENING BALANCE . Rx.	(a)10,676	2,413	1,089	46	1,681	11,810	6,355	232	8,660	42,962
GRAND TOTAL . Rx.	44,476	18,335	11,917	748	6,293	45,967	44,324	1,480	35,767	209,307

(a) Differs from last year's balance by Rx. 166, being the balance of Loralai Cantonment Fund in Quetta not included in last year's statement.

Disbursements.										
Interest—										
Interest on debt	...	...	...	...	...	...	...	...	792	792
Refunds—										
Refunds of Taxes	...	2,826	...	...	8	31	1,511	...	88	4,464
Miscellaneous Refunds	26	9	...	...	2	105	25	...	11	178
Charges of Collection of Revenue—										
Excise Establishment	...	...	...	...	...	1	...	...	10	11
Rate and Cess Collecting Establishments	18	...	...	...	125	392	1,249	...	172	1,956
Other Collecting Establishments	829	702	167	...	...	121	34	...	157	2,010
General Administration—										
Establishments engaged in General Management and Accounts	983	553	701	36	493	2,274	2,658	128	1,371	9,197
Contributions towards Establishment in Government Offices	15	...	33	...	22	213	...	...	27	310
Police—										
Executive Force	3,797	1,523	1,236	...	489	5,208	7,272	...	3,695	24,377
Miscellaneous (including Cattle-pounds)	138	53		30	16	92	756	24	48	
Education—										
Colleges and Schools	...	...	...	...	...	...	12	...	...	12
Grants-in-aid	210	...	...	...	...	14	...	...	30	254
Medical—										
Professional Establishment	268	328	...	...	...	130	...	...	...	726
Hospitals and Dispensaries	1,074	620	135	...	537	2,608	2,456	...	2,677	10,107
Vaccination	74	49	49	...	29	118	208	...	127	654
Minor Departments—										
Public Gardens (Establishment and other Charges)	494	578	519	...	57	2,574	2,906	...	401	7,529
Cemeteries (Establishment and other Charges)	49	60	16	...	...	285	217	...	3	630
Public Fairs and Exhibitions	...	...	...	...	...	...	...	...	11	11
Conservancy (Establishment and other Charges)	7,766	4,487	4,542	473	1,726	10,120	9,902	938	11,837	51,791
Water-supply (Establishment and other Charges)	165	208	236	25	6	18	273	...	490	1,421
Superannuations—										
Pensions and Gratuities	14	...	...	...	...	...	...	...	...	14
Miscellaneous—										
Rents, Rates, and Taxes	...	...	...	...	...	114	82	...	28	224
Petty Establishments	401	236	...	...	227	1,589	911	...	125	3,489
Miscellaneous	1,494	236	1,417	1	345	1,177	1,118	11	1,031	6,830
Public Works—										
Supervising Establishment, Tools and Plant	194	42	87	...	...	...	...	8	123	454
Original Works—										
Buildings	438	366	133	...	8	1,202	1,476	...	763	20,839
Roads	100	47	108	...	...	328		...	226	
Port Appliances	...	...	...	...	...	...		...	...	
Other Works	13,728	260	971	22	67	516		...	80	
Maintenance and Repairs—										
Buildings	647	300	13	...	36	1,172	4,460	...	146	14,789
Roads	1,087	1,246	276	...	277	2,265		...	325	
Port Appliances	...	...	...	...	22	...		...	...	
Other Works	318	141	344	74	...	82		...	179	
Petty Construction and Repairs	851	...	3	...	69	180		54	222	
Deposits and Advances—										
Repayment of Loans from the Government	250	...	...	...	...	...	...	...	...	250
Investment in Government Securities or otherwise	4,492	...	...	...	...	83	...	...	1,680	6,255
Other Deposits and Advances	97	5	...	...	...	49	1	...	257	409
Total Disbursements . Rs.	40,017	14,875	10,986	661	4,561	33,061	37,527	1,163	27,132	169,983
Closing Balance . Rs.	4,459	3,460	931	87	1,732	12,906	6,797	317	8,635	39,324
GRAND TOTAL . Rs.	44,476	18,335	11,917	748	6,293	45,967	44,324	1,480	35,767	209,307

II.—ACCOUNT of TOWN and BAZAR FUNDS for 1888-89.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Receipts.										
LAND REVENUE—										
Income from land, the property of the Funds	255	...	1,063	...	1,382	...	116	...	144	2,960
STAMPS—										
Sale of Stamps	322	...	...	...	...	...	...	...	...	322
EXCISE—										
License Fees and Duties	2,548	...	2,841	...	...	...	...	...	...	5,389
PROVINCIAL RATES—										
Rates and Cesses on Lands	176	...	...	...	490	...	...	...	166	832
ASSESSED TAXES—										
Taxes upon Houses	268	...	1,578	...	...	30,359	...	...	169	32,374
Licenses on Trades and Professions	497	...	...	...	...	652	...	...	5	1,154
Chowkidari Tax	520	...	...	...	...	...	269	...	...	789
Octroi	2,052	...	...	...	...	...	...	...	...	2,052
Miscellaneous (including Taxes on Horses and Carriages)	193	...	1	...	...	...	35	...	292	521
POLICE—										
Fees, Fines, and Forfeitures	241	...	301	6	...	...	2	...	5	555
Unclaimed property	42	...	4	...	...	...	...	...	...	46
Miscellaneous (including Cattle-pound Receipts)	43	...	496	126	...	...	...	...	7	672
EDUCATION—										
School-fees	...	...	190	...	...	70	...	...	...	260
Miscellaneous	...	...	14	...	...	...	...	...	...	14
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	128	...	...	...	19	...	12	159
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	36	...	...	...	...	...	...	...	1	37
Public Exhibitions and Fairs	...	...	...	...	...	804	...	...	...	804
Sanitation—										
Conservancy Tax and Fees	...	...	32	...	...	...	...	...	6	38
Sales of Manure, &c.	2	...	1	...	...	634	10	...	1	648
INTEREST—										
Interest on Government Securities and other Investments	1,333	...	...	...	...	38	...	...	66	1,437
MISCELLANEOUS—										
Sales of old Materials	2	...	1	...	...	...	1	...	...	4
Sales of Land and Houses	...	...	170	...	...	...	13	...	92	275
Contributions (including Grants-in-aid from Government)	50	...	383	664	...	...	...	...	1,294	2,391
Rents of Houses	194	...	8,781	313	...	438	19	...	447	10,192
Sales of Fruit, Grass, &c.	21	...	97	...	...	31	16	...	122	287
Miscellaneous	202	...	2,291	27	90	1,106	195	...	17	3,988
PUBLIC WORKS—										
Tolls and Ferries	...	...	186	...	128	...	...	...	204	518
Miscellaneous	...	...	73	...	80	...	...	...	1	154
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	269	...	...	...	...	18	28	...	10	325
TOTAL RECEIPTS . *Rx.*	9,266	...	18,631	1,136	2,170	34,150	723	...	3,121	69,197
OPENING BALANCE . *Rx.*	(a)2,816	...	(b)7,198	329	1,210	7,090	556	...	1,212	20,411
GRAND TOTAL . *Rx.*	12,082	...	25,829	1,465	3,380	41,240	1,279	...	4,333	89,608

(a) Exceeds the closing balance of last year by Rx. 17 owing to the inclusion of the balance of Maunpur Municipal Fund since converted to a Town and Bazar Fund.
(b) The difference of Rx. 1,958 between this and the closing balance of last year is owing to the exclusion of four Town Funds since converted into Municipalities.

Disbursements.										
Refunds—										
Refunds of Taxes	...	...	11	...	...	10	...	...	...	21
Miscellaneous Refunds	203	...	18	...	...	14	22	...	...	257
Charges of Collection of Revenue—										
Rate and Cess Collecting Establishments	15	...	...	...	...	2,147	...	...	9	2,171
Other Collecting Establishments	273	...	114	...	35	138	6	...	16	582
General Administration—										
Establishments engaged in General Management and Accounts	287	...	793	36	...	597	24	...	599	2,336
Contributions towards Establishment in Government Offices	1,265	...	100	...	12	...	...	...	9	1,386
Law and Justice—										
Criminal Courts	413	...	...	...	...	...	...	...	...	413
Jails	4	...	...	...	...	...	...	...	...	4
Police—										
Executive Force	597	...	137	...	...	15,586	91	...	68	17,588
Miscellaneous (including Cattle-pounds)	494	...		10	...	602	4	...	5	
Education—										
Inspection	11	...	180	...	...	...	...	...	...	191
Colleges and Schools	86	...	1,771	...	...	...	...	...	46	1,903
Scholarships and Prizes	...	...	254	...	...	...	...	...	...	254
Grants-in-aid	385	...	1,193	...	...	39	...	...	25	1,642
Medical—										
Professional Establishment	18	...	...	...	...	...	47	...	...	65
Hospitals and Dispensaries	162	...	1,574	8	103	239	32	...	210	2,328
Vaccination	16	...	171	...	...	636	...	...	...	823
Minor Departments—										
Public Gardens (Establishment and other Charges)	697	...	8	...	24	187	1	...	123	1,040
Cemeteries (Establishment and other Charges)	7	...	...	...	...	...	...	...	11	18
Public Fairs and Exhibitions	...	...	...	...	...	175	...	...	...	175
Conservancy (Establishment and other Charges)	615	...	2,303	634	205	7,359	125	...	199	11,440
Water-supply (Establishment and other Charges)	1,335	...	...	95	...	...	1	...	...	1,431
Statistical Establishments	...	...	105	...	...	8	3	...	...	116
Superannuations—										
Pensions and Gratuities	39	...	...	...	...	...	...	...	45	84
Miscellaneous—										
Rents, Rates and Taxes	4	...	...	...	...	...	...	...	...	4
Petty Establishments	81	...	2,124	...	1,092	13	3	...	123	3,436
Miscellaneous	1,379	...	139	1	172	155	66	...	60	1,972
Public Works—										
Supervising Establishment, Tools and Plant	46	...	240	...	1	...	...	...	...	287
Original Works—										
Buildings	...	...	98	...	...	...		...	290	
Roads	76	...	611	...	...	...	23	...	509	2,922
Other Works	...	...	1,265	22	26	...		...	2	
Maintenance and Repairs—										
Buildings	23	...	78	...	...	...		...	101	
Roads	130	...	848	...	...	...		...	336	
Port Appliances	...	...	...	...	...	...	54	...	...	9,497
Other Works	60	...	688	435	...	...		...	...	
Petty Construction and Repairs	512	...	103	...	242	5,887		...	...	
Deposits and Advances—										
Investment in Government Securities or otherwise	...	...	...	...	...	67	...	...	...	67
Other Deposits and Advances	...	...	100	...	...	57	...	...	1	158
Total Disbursements . *Rx.*	9,233	...	15,096	1,941	1,918	33,910	502	...	2,787	64,611
Closing Balance . *Rx.*	2,849	...	10,803	224	1,468	7,330	777	...	1,546	24,997
GRAND TOTAL . *Rx.*	12,082	...	25,829	1,465	3,380	41,240	1,279	...	4,333	89,608

III.—ACCOUNT of PORT FUNDS for 1888-89.

Receipts.	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue—									
Income from land, the property of the Funds	17,311	...	59,911	77,222	...	...	...	197	197
Excise—									
License Fees and Duties	...	...	66	66	...	...	...	...	...
Provincial Rates—									
Miscellaneous	...	...	5,734	5,734	...	...	...	...	...
Assessed Taxes—									
Licenses on Trades and Professions	...	...	42	42	...	...	...	...	...
Registration—									
Fees and Miscellaneous	...	...	65	65	...	...	...	...	...
Police—									
Fees, Fines, and Forfeitures	...	...	...	...	8	...	...	2	10
Marine—									
Hire of Vessels	2,586	...	827	3,413	299	65	...	155	519
Sale-proceeds of Vessels and Stores	...	2,210	36	2,246	411	141	172	97	821
Pilotage Receipts	...	670	14,572	15,242	14,888	...	1,681	7,092	23,661
Other Fees and Dues	203,745	12,891	269,051	485,687	90,053	5,108	21,737	76,130	193,028
Minor Departments—									
Sanitation—									
Conservancy Taxes and Fees	...	...	636	636	...	...	...	...	...
Sale of Manure, &c.	...	...	321	321	...	...	...	...	...
Water-supply—									
Sale of Water	...	...	5,081	5,081	...	368	...	1,476	1,844
Interest—									
Interest on Government Securities and other Investments	3,463	...	10,031	13,494	4,000	79	...	355	4,434
Superannuation—									
Contribution towards Pensions, &c.	...	...	...	...	...	...	...	3	3
Miscellaneous—									
Sales of old Materials	497	...	...	497	...	1	...	250	251
Sales of Land and Houses	...	...	97	97	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	1,684	...	...	1,684	1,103	1,000	...	4,100	6,203
Rents of Houses	438	...	53,240	53,678	...	...	...	262	262
Miscellaneous	2,033	...	159,140	161,173	...	149	...	9,590	9,739
Public Works—									
Tolls and Ferries	...	...	3,344	3,344	...	51	...	5	56
Miscellaneous	32,732	...	75	32,807	...	...	...	...	...
Deposits and Advances—									
Loans from Government	516,968	...	80,171	597,139	...	...	...	22,026	22,026
Loans by Public Subscription	...	...	30,000	30,000	2,727	...	...	...	2,727
Sale-proceeds of Investments	4,986	...	...	4,986	597	...	...	...	597
Stock Account	1,550	...	...	1,550	234	...	...	...	234
Other Deposits and Advances	2,116	...	19,564	21,680	101,086	...	...	3,944	105,030
Total Receipts . Rx.	790,109	15,771	712,004	1,517,884	215,406	6,962	23,590	125,684	371,642
Opening Balance . Rx.	—4,618	20,578	258,022	273,982	19,650	1,830	72,296	96,893(a)	190,669
GRAND TOTAL . Rx.	785,491	36,349	970,026	1,791,866	235,056	8,792	95,886	222,577	562,311

(a) Difference of Rx. 1,450 between this and the closing balance of last year is due to adjustment not included in the accounts of that year.

Disbursements.									
Interest—									
Interest on Debt	58,509	...	196,499	255,008	5,047	...	...	7,574	12,621
Refunds—									
Refunds of Taxes	...	...	...	...	...	...	...	456	456
Miscellaneous Refunds	67	...	...	67	1,125	2	...	165	1,292
Charges of Collection of Revenue—									
Rates and Cess Collecting Establishments	38,539	...	...	38,539	...	...	...	...	...
Other Collecting Establishments	...	...	2,311	2,311	...	...	...	7,898	7,898
General Administration—									
Establishments engaged in General Management and Accounts	9,594	...	66,084	75,678	2,984	963	...	3,403	7,350
Contributions towards Establishment in Government Offices	...	...	150	150	299	46	...	83	428
Police—									
Executive Force	5,309	...	4,284	9,593	...	119	...	541	660
Miscellaneous (including Cattle-pounds)	...	...	20	20	2,011	...	...	98	2,109
Marine—									
Dockyard and Port Establishments	31,045	10,280	13,250	54,575	29,190	1,240	9,774	6,365	46,569
Pilotage Establishments	...	301	8,346	8,647	15,829	...	480	3,739	20,048
Ship and Boat Establishments	15,966	1,240	7,338	24,544	8,565	1,535	133	10,003	20,236
Light-houses and Light-ships	17,379	420	7,426	25,225	...	838	2,056	4,163	7,057
Building, purchase, and repair of Ships	8,451	...	...	8,451	113	...	...	3,188	3,301
Miscellaneous	641	515	12,916	14,072	4,674	...	3,219	...	7,893
Medical—									
Professional Establishment	...	...	570	570	509	...	...	746	1,255
Hospitals and Dispensaries	...	...	1,350	1,350	...	63	...	...	63
Minor Departments—									
Conservancy (Establishment and other Charges)	150	...	1,131	1,281	...	...	...	...	...
Water-supply (Establishment and other Charges)	...	...	3,813	3,813	...	...	...	...	...
Statistical Establishment	...	...	30	30	...	...	...	...	...
Superannuations—									
Pensions and Gratuities	412	951	1,456	2,819	266	52	107	513	938
Miscellaneous—									
Rents, Rates, and Taxes	11,515	...	32,338	43,853	...	...	...	...	...
Miscellaneous	563	...	151,571	152,134	3,888	333	...	8,244	12,465
Public Works—									
Supervising Establishment, Tools and Plant	...	25	11,722	11,747	2,531	56	745	3,714	7,046
Stock not chargeable to any particular work	...	...	4,211	4,211	...	...	...	1,953	1,953
Original Works—									
Buildings	11,579	...	63,901	75,480	9,484	...	...	6,032	15,516
Roads	745	...	2,234	2,979	827	...	...	23	850
Port Appliances	1,459	...	64,719	66,178	1,137	114	...	48,856	50,107
Other Works	484,135	...	21,267	505,402	19,126	...	3,402	110	22,638
Maintenance and Repairs—									
Buildings	387	...	1,091	1,478	597	...	−6	598	1,189
Roads	939	...	1,657	2,596	645	...	...	329	974
Port Appliances	10,921	...	23,068	33,989	561	113	...	2,642	3,316
Other Works	8,346	103	51	8,500	2,708	...	493	3,619	6,820
Petty Construction and Repairs	...	...	4,676	4,676	39	3	...	5	47
Deposits and Advances—									
Repayment of loans from Government	12,285	...	120	12,405	842	...	...	...	842
Repayment of loans from the Public	...	...	70,000	70,000	...	...	...	4,103	4,103
Investment in Government Securities	...	...	...	...	80,000	...	...	...	80,000
Stock account	12,643	...	...	12,643	33	...	...	...	33
Other Deposits and Advances	9,899	...	24,660	34,559	1,061	110	...	2,187	3,358
Total Disbursements . Rx.	751,478	13,835	804,260	1,569,573	194,091	5,587	20,403	131,350	351,431
Closing Balance . Rx.	34,013	22,514	165,766	222,293	40,965	3,205	75,483	91,227	210,880
GRAND TOTAL . Rx.	785,491	36,349	970,026	1,791,866	235,056	8,792	95,886	222,577	562,311

IV.—ACCOUNT of MISCELLANEOUS FUNDS for 1888-89.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE—										
Income from land, the property of the Funds	...	.	16,509	...	6,304	...	...	...	...	22,813
EXCISE—										
License Fees and Duties	...	...	...	...	...	...	...	...	4	4
PROVINCIAL RATES—										
Miscellaneous	257	...	...	...	...	...	...	...	61	318
REGISTRATION—										
Fees and Miscellaneous	.	...	115	...	...	...	...	...	...	115
POLICE—										
Fees, Fines, and Forfeitures	...	623	...	...	...	...	...	...	22	645
Unclaimed Property	...	...	...	...	...	...	...	...	1	1
Miscellaneous (including Cattle-pound Receipts)	127	...	...	...	...	...	907	...	...	1,034
MARINE—										
Hire of Vessels	...	...	...	...	951	...	...	...	...	951
Other Fees and Dues	...	...	...	...	6,212	...	...	...	1,517	7,729
EDUCATION—										
School-fees	352	...	1,764	...	394	...	...	17,272	4	19,786
Miscellaneous	...	...	1,957	...	4	...	...	1,205	...	3,166
INTEREST—										
Interest on Government Securities and other Investments	170	...	202	401	7,965	81	813	378	492	10,502
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	35	...	...	...	...	35
Sales of Land and Houses	...	..	17	...	...	...	...	...	...	17
Contributions (including Grants-in-aid from Government)	...	...	7,620	...	800	2,026	...	...	1,732	12,178
Rents of Houses	72	...	...	...	49	...	...	...	...	121
Sales of Fruit, Grass, &c.	14	...	74	...	...	...	...	...	7	95
Miscellaneous	...	...	56	3	2,425	1,460	2,116	...	456	6,516
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	22,301	...	...	...	...	22,301
Miscellaneous	...	...	...	...	...	...	7,127	...	...	7,127
DEPOSITS AND ADVANCES—										
Sale-proceeds of Investments	...	...	...	...	...	...	...	...	1,688	1,688
Other Deposits and Advances	...	...	1,588	5	...	241	...	...	...	1,834
TOTAL RECEIPTS . *Rx.*	992	623	29,902	409	47,440	3,808	10,963	18,855	5,984	118,976
OPENING BALANCE . *Rx.*	182	281	2,538	460	38,967	1,838	6,124	4,239	295	54,924
GRAND TOTAL . *Rx.*	1,174	904	32,440	869	86,407	5,646	17,087	23,094	6,279	173,900

Disbursements.										
Interest—										
Interest on Debt	...	...	...	...	761	...	...	...	...	761
Refunds—										
Refunds of Taxes	...	...	...	...	...	...	...	...	2	2
Miscellaneous Refunds	...	...	...	...	34	1,152	...	34	1	1,221
Charges of Collection of Revenue—										
Excise Establishments	...	...	269	...	...	...	...	...	...	269
Other Collecting Establishments	...	...	2,647	...	3,218	...	...	...	...	5,865
General Administration—										
Establishments engaged in General Management and Accounts	...	...	1,143	...	1,788	...	...	827	627	4,385
Contributions towards Establishment in Government Offices	...	...	216	...	195	...	...	...	15	426
Police—										
Executive Force	...	301	...	...	137	1,786	...	...	...	2,224
Miscellaneous (including Cattle-pounds)	124	...	...	...	...	...	721	...	...	845
Marine—										
Dockyard and Port Establishments	...	...	...	...	2,379	...	...	...	1,236	3,615
Ship and Boat Establishments	...	...	...	...	2,521	...	...	...	...	2,521
Buildings, Purchase, and Repair of Ships	...	...	...	...	731	...	...	...	...	731
Miscellaneous	...	...	...	...	2,759	...	...	...	...	2,759
Education—										
Inspection	...	...	...	...	...	...	...	...	27	27
Colleges and Schools	801	...	7,114	12	5,089	...	...	9,501	32	22,549
Scholarships and Prizes	5	...	60	154	1,405	...	...	...	...	1,624
Grants-in-aid	...	...	...	120	...	...	...	...	...	120
Miscellaneous	...	...	...	...	...	...	...	10	...	10
Medical—										
Hospitals and Dispensaries	...	...	...	...	4,100	...	...	...	...	4,100
Vaccination	...	...	...	...	...	...	...	...	26	26
Minor Departments—										
Conservancy (Establishment and other charges)	...	...	...	...	4	...	...	...	6	10
Superannuations—										
Pensions and Gratuities	...	...	...	...	16	...	...	...	1,100	1,116
Miscellaneous—										
Rents, Rates, and Taxes	...	...	...	...	264	...	...	181	...	445
Miscellaneous	...	...	15,777	3	6,945	...	2,205	2,886	552	28,368
Public Works—										
Supervising Establishment, Tools and Plant	...	...	...	...	...	...	...	17	...	17
Original Works—										
Buildings	...	...	...	...	...	...	} 6,364 {	...	...	} 9,592
Roads	...	...	...	...	...	...		...	448	
Other Works	...	...	...	...	2,780	...		...	...	
Maintenance and Repairs—										
Buildings	55	...	...	...	...	...	...	67	...	122
Roads	...	...	...	...	...	...	...	...	900	900
Other Works	...	...	...	54	4,206	...	...	...	33	4,293
Petty Construction and Repairs	...	...	...	...	915	...	...	...	...	915
Deposits and Advances—										
Repayment of loans from Government	...	...	...	...	105	...	...	...	...	105
Investment in Government Securities or otherwise	99	...	...	...	27,551	...	787	4,062	...	32,499
Other Deposits and Advances	...	...	817	...	215	476	...	...	243	1,751
Total Disbursements . *Rx.*	1,084	301	28,043	343	68,118	3,414	10,077	17,585	5,248	134,213
Closing Balance . *Rx.*	90	603	4,397	526	18,289	2,232	7,010	5,509	1,031	39,687
GRAND TOTAL . *Rx.*	1,174	904	32,440	869	86,407	5,646	17,087	23,094	6,279	173,900

Government of India Central Printing Office.—No. 337 C. G.—19-2-90.—285.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1888-89.

ACCOUNT

OF

MUNICIPALITIES FOR 1888-89.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICIPALITIES for 1888-89.

Receipts.	India.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Bengal. District Municipalities.	North-Western Provinces and Oudh.	Punjab.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
By Balance in hand at the close of last year—													
On account of Deposits payable on demand	...	...	6,701	...	6,236	(b)15,921	(b)684	(b)38,410	25,630	(b)13,984	...	(b)32,096	129,658
On account of Municipal Balance	14,598	(a)34,230	(a)30,088	2,128	136,681	(b)34,858	(a)44,026	(b)71,463	10,767	(b)39,399	12,479	(b)136,376	567,093
Total Cash Balance	14,598	34,230	36,789	2,128	142,917	40,779	44,707	109,873	36,397	53,383	12,479	168,471	696,751
A.—Municipal Taxes.													
1.—Octroi	20,299	51,204	...	...	...	...	190,157	233,873	...	...	101,258	143,117	739,908
2.—Assessed Taxes— (*e.g.*, Conservancy Cess, Licenses on Trades, &c., in the following details.)													
Arrear Collections for the previous year	1,402	47	764	...	2,041	4,330	915	640	253	1,545	742	3,481	211,561
Collections for the current year		1,297	20,646	...	22,807	31,816	24,277	...	6,872	14,666	56,501	16,519	
Penalties	92	6	...	...	1,649	656	171	...	30	11	...	273	2,888
3.—Tax on Houses and Lands	491	2,062	56,055	3,301	192,679	150,965	2,675	12,245	36,675	50,092	146,603	30,984	684,827
4.—Tax on Vehicles	24	82	12,383	245	10,106	17,136	2,028	398	4,676	8,701	33,655	7,485	96,919
5.—Tax on Animals	13	...	39	64	5,033	3,086	385	2,311	2,721	5,517	...	1,356	20,525
6.—Other Taxes, Tolls, &c.	...	203	4,526	2,206	...	11,810	2,477	195	9,719	32,401	1,421	23,424	88,382
7.—Water Rate	100	2,261	11,657	1,035	75,479	2,320	...	253	14,340	683	96,463	6,528	211,119
B.—Miscellaneous Receipts.													
1.—Realizations under special Acts	108	3,676	4,654	1,636	2,313	13,613	7,358	386	...	1,269	...	3,154	38,167
2.—Proceeds of Land, &c.	146	15	...	463	6,241	702	1,517	4,303	602	4,066	1,290	8,096	27,441
3.—Income derived from Markets, &c.— (Rents, fees, sale of refuse, &c.)	2,496	7,511	70,082	1,417	15,572	4,736	5,069	9,316	1,855	8,546	20,678	13,542	160,820
4.—Conservancy and Road cleaning— (Fees, sale-proceeds of night-soil, street refuse, &c.)	1,152	294	381	207	4,669	3,364	6,873	11,288	1,795	1,733	445	6,291	38,492
5.—Municipal Fines	364	408	841	62	2,341	3,073	2,113	1,103	765	928	673	1,437	14,108
6.—Sundries— (Rents of Municipal Lands, Government Grants, Receipts from Public Gardens, &c.)	4,489	15,165	95,253	1,545	36,328	34,343	49,728	73,827	23,248	46,339	36,516	54,524	471,305
Total Revenue	31,176	84,231	277,281	12,181	377,258	281,950	295,743	350,138	103,551	176,497	496,245	320,211	2,806,462
C.—Debt.													
1.—Loans	...	...	175,000	...	...	5,000	...	8,350	15,000	2,500	347,050	26,520	579,420
2.—Deposits— (Contractors' salaries unpaid, &c.)	18	660	29,731	57	17,752	4,052	293	98	12,632	15,361	1,440,556	31,171	1,552,381
3.—Advances	67	3,787	249,060	89	110,309	13,975	533	8	21,097	403	348,477	8,636	756,441
Total Receipts . Rs.	31,261	88,678	731,072	12,327	505,319	304,977	296,569	358,594	152,280	194,761	2,632,328	386,538	5,694,704
Grand Total . Rs.	45,859	122,908	767,861	14,455	648,236	345,756	341,276	468,467	188,677	248,144	2,644,807	555,009	6,391,455

Disbursements.

A.—General Establishment.													
1.—Office Establishment, Inspection, Honorary 'Magistrates' Establishment, &c.	1,396	3,688	17,814	685	17,927	20,411	9,774	16,332	4,463	12,816	18,602	18,107	142,015
2.—Collection of Municipal Taxes (Establishment, purchase of account books and paper, money boxes, repair to outposts, &c.)	4,277	8,126	6,875	948	7,386	13,156	27,975	29,099	4,423	3,846	19,882	18,398	144,391
B.—Public Safety.													
1.—Fire (Establishment, purchase of fire-engine, buckets, repairs, &c.)	8	101	3,584	5	2,086	3,656	146	255	185	134	10,033	3,476	23,669
2.—Lighting (Establishment, purchase of lamps, oil, repairs, &c.)	601	1,221	8,252	164	27,133	15,167	10,394	5,716	2,810	8,140	29,155	17,703	126,456
3.—Police (Establishment, purchase of clothing, lanterns, &c., repairs to outposts, &c.)	3,042	...	9,105	547	30,213	5,143	41,697	50,293	...	...	25,914	1,015	166,969
C.—Public Health.													
1.—Buildings and other works— (Erection of slaughter-houses, latrines, &c.)	217	1,411	5,312	266	10,965	5,023	27,185	8,985	594	4,522	28,624	41,376	134,480
2.—Repairs (to market, dispensary, &c.)	144	1,870	3,111	452	522	3,286	5,585	3,075	313	2,134	1,234	3,730	25,456
3.—Maintenance of Medical Institutions— (Dispensary Establishment, purchase of medicines, &c.)	1,253	7,227	18,115	587	3,675	22,945	8,265	26,426	1,194	21,149	6,263	14,687	131,786
4.—Vaccination (Establishment)	53	147	1,658	73	974	1,806	1,455	2,124	1,197	1,5[illegible]8	1,646	1,685	14,318
5.—Water-Works (Establishment, repairs)	3,774	3,965	11,275	1,141	126,728	8,499	1,460	4,809	6,309	2,100	284,746	17,001	471,807
6.—Road-watering (Establishment, purchase of water-carts, repairs, &c.)	260	210	3,824	33	4,769	6,100	5,327	5,446	1,224	191	8,059	8,819	44,262
7.—Road-cleaning (Establishment, purchase and repair of dust-bins, &c.)	163	4,756	20,432	332	9,354	16,895	14,012	6,774	17,180	7,208	...	23,035	120,141
8.—Conservancy (Establishment, repairs, purchase of carts, dry earth, land for burying night-soil, &c.)	4,997	15,405	8,747	1,721	49,106	58,042	44,478	34,287	16,066	33,590	98,802	38,895	404,136
Refunds, &c., of fines or over-assessment	...	188	...	12	...	322	75	190	...	...	...	544	1,331
Remissions of Cess	...	...	...	...	...	1	4	5	...	...	...	153	163
9.—Drainage Works (Establishment, repairs)	19	1,324	127,851	416	57,415	10,356	2,809	11,958	10,612	1,429	43,051	4,403	271,643
10.—Other Measures— (a) Markets and Slaughter-houses (Establishment, Contingencies)	...	182	8,135	146	2,511	1,539	320	634	450	846	12,478	1,513	28,754
(b) Public Garden (Establishment, purchase of seeds, repair of well, purchase of bullocks, &c.)	1,610	468	1,806	11	1,009	960	5,300	9,979	1,521	405	4,894	5,137	33,100
11.—Contributions	20	...	...	...	...	209	...	270	7,453	2,466	...	16	10,434
D.—Public Instruction.													
Contributions to Schools	1,546	8,474	24,965	571	...	12,489	12,466	44,950	982	23,829	5,098	51,333	186,703
E.—Public Convenience.													
1.—Public Works (Establishment)	196	733	8,863	425	...	7,577	3,157	2,671	2,965	2,357	8,104	2,395	39,443
New Works	2,568	9,156	35,171	3,347	2,874	23,591	47,178	20,029	2,912	9,110	7,799	26,532	190,267
Repairs	1,859	1,328	20,271	291	32,961	28,971	5,230	19,242	13,050	18,822	60,015	26,349	228,389
2.—Survey of land	6	2	3,103	...	3,008	506	257	202	...	119	...	620	7,827
3.—Other charges (Printing, rewards, &c.)	272	387	2,052	251	4,868	5,433	2,147	1,589	362	7,941	...	5,668	30,970
4.—Contributions	268	2,362	2,150	8	...	571	16,592	2,493	...	...	...	1,433	25,877
F.—Miscellaneous	2,605	1,594	11,965	188	...	9,342	2,592	9,935	5,579	10,914	14,725	11,424	80,863
Total Expenditure . Rs.	31,154	74,325	364,428	12,620	395,484	281,996	295,880	317,768	101,844	175,576	689,124	345,451	3,085,650
Carried forward . Rs.	31,154	74,325	364,428	12,620	395,484	281,996	295,880	317,768	101,844	175,576	689,124	345,451	3,085,650

(a) Differences between these and the closing balances of last year's accounts are chiefly due to the inclusion of balances of new Municipalities and to the exclusion of those closed or transferred to other funds during the year.
(b) Differs from last year's closing balances for corrections since made.

ACCOUNT of MUNICIPALITIES for 1888-89—*continued.*

DISBURSEMENTS—*contd.*	India.	Central Provinces.	Burma.	Assam.	Bengal. Presidency Corporation.	Bengal. District Municipalities.	North-Western Provinces and Oudh.	Punjab.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	31,154	74,325	364,428	12,620	395,484	281,996	295,880	317,768	101,844	175,576	689,124	345,451	3,085,650
G.—Debt.													
1.—Loans (instalments payable during the year)	425	4,538	6,370	57	20,794	1,577	1,949	5,898	...	395	161,395	17,548	220,946
Interest — Last year			29	...	...	62	46	1,022	94	192	2,314	166	240,154
Interest — Current year	571	2,358	18,684	69	84,418	1,078	940	13,013	10,327	773	96,243	7,755	
2.—Deposits (salaries attached, contractors, &c.)	...	...	34,662	14	29,482	5,060	110	115	17,332	14,902	1,181,081	11,119	1,293,877
3.—Advances (on account of Departmental Works, &c.)	132	4,412	299,651	50	81,460	14,525	315	...	17,454	1,599	508,541	7,050	935,189
Total Disbursements . *Rx.*	32,282	85,633	723,824	12,810	611,638	304,298	299,240	337,816	147,051	193,437	2,638,698	389,089	5,775,816
Closing Balance—													
On account of Deposits	...	...	1,770	...	7,400	2,471	1,056	39,410	25,889	14,907	...	49,617	142,520
On account of Municipal Balance	13,577	37,275	42,267	1,645	29,198	38,987	40,980	91,241	15,737	39,800	6,109	116,303	473,119
GRAND TOTAL . *Rx.*	45,859	122,908	767,861	14,455	648,236	345,756	341,276	468,467	188,677	248,144	2,644,807	555,009	6,391,455
Memorandum of Liabilities and Claims.													
Liabilities—													
Balance of Loans	11,100	48,212	341,402	1,419	(a)1,756,416	(b)27,919	20,637	278,900	265,000	19,304	2,364,214	(c)138,475	5,272,998
Deposits to be adjusted	...	10	1,770	145	7,400	2,471	507	...	25,889	23,138	130,593	28,864	220,787
	11,100	48,222	343,172	1,564	1,763,816	30,390	21,144	278,900	290,889	42,442	2,494,807	167,339	5,493,785
Claims—													
Advances recoverable	392	1,325	120,164	155	50,308	15,174	108	16	133,300	8,130	133,996	3,176	466,244
Net Amount of Debt . *Rx.*	10,708	46,897	223,008	1,409	1,713,508	15,216	21,036	278,884	157,589	34,311	2,360,811	164,163	5,027,541

(*a*) Includes a payment of *Rx.*100 in 1887-88 for repayment of Debentures.

(*b*) Includes a payment of *Rx.*800 in last year not shown in the statement for that year.

(*c*) Includes *Rx.* 358, balance of the Bhiwdi Municipality at close of 1887-88.

Government of India Central Printing Office.—No. 337 C. G.—19-2-90.—285.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1889.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1889.		Transactions during 1888-89.	
				To Government	To the Public.	Borrowed.	Repaid.
			Rx.	Rx.	Rx.	Rx.	Rx.
India.							
Mhow Cantonment Committee.	Mhow Water Works .	F. D. No. 1957, dated 15th July 1886	20,000	25,640	...	5,890	250
		F. D. No. 2975, dated 5th June 1888	1,000				
		F. D. No. 310, dated 17th January 1889 . . .	6,009				
Ajmere Municipality.	Water-supply and Conservancy Schemes.	F. D. No. 4011, dated 13th December 1880 . . .	12,500	11,100	...	...	425
		Total India .	39,509	36,740	...	5,890	675
Central Provinces.							
Nagpore Municipality.	Construction of Water Works.	F. D. Nos. 1783 and 3528, dated 9th July and 16th September 1870, respectively	37,700	1,812	...	...	2,981
Jubbulpore Municipality.	Ditto . . .	H. D. No 183, dated 30th November 1881 . .	61,000	...	46,400	...	1,400
		H. D. No. 131, dated 28th November 1884 . .					
Hinganghat Municipality (Wardha District.)	Completion of Water Works Scheme.	H. D. No. 63, dated 13th June 1882	1,400	...	...	...	157
		Total Central Provinces	100,100	1,812	46,400	...	4,538
Burma.							
Rangoon Municipality	Water Works . .	F. D. No. 2801, dated 27th August 1877 . . .	39,000	23,015	...	...	2,770
Ditto . .	Ditto . . .	F. D. No. 3135, dated 7th October 1880, and F. D. No 453, dated 24th January 1883	110,000	...	72,500	...	1,500
Ditto . .	Drainage Scheme .	F. D. No. 3470, dated 27th June 1887	230,000	...	230,000	175,000	...
Prome Municipality.	Water Works . .	F. D. No. 587-2 P. M., dated 29th October 1884 . .	20,000	15,887	...	...	2,100
Moulmein Port Fund.	Construction of Wharves, &c.	F. D. No. 2232, dated 30th July 1885	8,000	7,158	...	...	842
Rangoon Port Trust.	For carrying out certain permanent Works and Improvements in the Port.	F. D. No. 2161, dated 27th July 1886	89,404	...	89,404	2,727	...
		Total Burma .	496,404	46,060	391,904	177,727	7,212
Assam.							
Shillong Municipality.	For providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and L. G. No. 2722, dated 31st May 1883 .	1,500	1,239	...	...	57
	Extending the Shillong Water-supply.	L. G. No. 7117, dated 31st October 1884 . . .	200	...	180	...	...
		Total Assam .	1,700	1,239	180	...	57
Bengal.							
Calcutta Municipality.	For Water Works and Drainage and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879	783,120	621,396	...	...	19,544
	Extension of Water-supply and Drainage.	B. G. No. 61 T./M., dated 17th May 1882	1,657,910	...	(a) 1,135,020	...	1,250
		B. G. No. 459, dated 26th February 1883 . .					
		B. G. Notification, dated 11th July 1883					
		B. G. Notification, dated 30th June 1884					
		B. G. Notification, dated 17th June 1885					
		B. G. No. 99 T./M., dated 25th April 1886					
		B. G. No. 3654, dated 20th August 1887 . . .					
		Carried forward .	2,441,030	621,396	1,135,020	...	20,794

(a) Includes a payment of Rx. 100 in 1887-88 for repayment of Debentures.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1889—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1889		Transactions during 1888-89	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL—*contd.*		Brought forward .	2,441,030	621,396	1,135,020	...	20,794
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	176,500	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878 . .	534,035	440,093	...	...	12,390
	Construction of Kidderpore Dock.	F. D. Nos. 4483, dated 4th December 1886, 2051, dated 20th April 1888, and 5122, dated 18th September 1888. The Port Commissioners have received general sanction to draw Rx.40,000 every month	1,377,653	1,377,653	...	516,968	...
	Improvement of the Port of Calcutta.	B. G Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	...	600,000	...	...
Darjeeling Municipality.	Water Works . .	F. D. No. 934, dated 17th February 1877 . . .	4,000	2,719	...	...	177
		B. G. No. $\frac{T.}{209}$, dated 26th May 1879, 377 $\frac{T.}{M.}$, dated 17th June 1882, and 2140 P., dated 23rd December 1882 . . .	6,000	...	3,200	...	350
Burdwan Municipality.	Water Works . .	B. G. Notifications, dated 26th February 1883, and 11th February 1886 . .	12,500	...	10,100	...	500
Howrah Municipality.	Construction of Portable Railways . .	B G. Notifications, dated 11th February 1886, and 8th July 1886	10,000	...	(*a*) 6,200	...	500
Bhagulpur Municipality.	Water Works .	F. D. No. 3674, dated 7th July 1888	...	...	5,000	5,000	...
Bali Municipality	For purchase of Office Building.	B. G. No. 193 $\frac{T.}{M.}$, dated 23rd April 1885 . . .	800	...	700	...	50
Mirza Mahomed Hossein's Trust.	For repairing the serai founded by Mirza Mahomed Hossein.	B. G. No. 192 $\frac{T.}{R.}$, dated 12th May 1883	98	30	...	...	21
		TOTAL BENGAL .	5,162,616	2,618,391	1,760,220	521,968	34,782
N.-W. P. AND OUDH.							
Cawnpore Municipality.	Drainage Scheme .	F. D. No. 2959, dated 14th December 1869 . .	21,300	1,724	...	...	683
Ditto .	Improvement of Drainage.	H. D. No. 75, dated 21st June 1886	3,000	1,000	...	...	...
Naini Tal Municipality.	Drainage Works .	Government N.-W. P. No. 102A (Municipal), dated 16th March 1876 . .	2,500	2,147	...	...	...
Ditto .	Protective Works .	F D. No. 2672, dated 31st August 1881 . .	15,000	10,945	...	...	500
Saharanpur Municipality.	City Minor Drainage Scheme.	Government N.-W. P. No. $\frac{1011}{XI-104}$, dated 10th December 1885, and No. $\frac{371}{X.-5}$, dated 9th March 1886 . . .	2,500	...	1,600	...	300
Dehra Municipality	Nalapani Water-supply to the Town of Dehra	F. D. No. 2091, dated 22nd July 1886	1,200	...	1,000	...	100
Mussoorie Municipality.	Improved System of Conservancy.	Government N.-W. P., No. $\frac{1079}{XI-596}$, dated 12th October 1887	1,500	...	1,400	...	100
Bareilly Municipality.	Repairs to Serais .	Board of Revenue No. $\frac{35}{X-2}$ dated 10th January 1887 .	800	...	600	...	200
Lakhmpur Municipality.	Construction of Market Stall.	Demi-official from Government . . .	30	...	179	...	50
Partabgarh (Bela) Municipality.	Ditto of a Well .	Government N.-W. P. and Oudh, No. 913, dated 1st November 1882, and No. 65, dated 10th January 1883	100	...	42	...	16
		TOTAL N.-W. P. AND OUDH	48,200	15,816	4,821	...	1,949

(*a*) Includes a payment of Rx.800 in last year not shown in the statement for that year.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1889—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1889		Transactions during 1888-89	
				To Government.	To the Public.	Borrowed.	Repaid.
PUNJAB.			*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx*
Simla Municipality.	Water Works . .	G. I. Nos. 3328 and 126, dated 22nd January 1879 and 16th September 1881 . .	70,000	55,532	...	...	1,718
Ditto .	Town Hall . .	G. I. Nos. 3818 and 1144, dated 22nd October 1886 and 6th March 1889	20,000	19,656	...	3,350	344
Ditto .	Ditto . . .	G. I. No. 3175, dated 1st September 1884 . . .	15,000	...	15,000	...	...
Lahore Municipality.	Water Works and Drainage.	G. I. No. 549, dated 28th January 1882	177,500	170,708	...	...	1,740
Rawul Pindi Municipality.	Water Works . .	G. I. Telegram, dated 23rd February 1887 . . .	13,100	...	13,004	...	96
Ditto .	Ditto . . .	... ..	2,000	...	...	...	2,000
Ditto .	Ditto . . .	F. D. No. 5500, dated 8th October 1888 . . .	5,000	...	5,000	5,000	...
		TOTAL PUNJAB .	302,600	245,896	33,004	8,350	5,898
MADRAS.							
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869 . . G. I. F. D. No. 1862, dated 8th July 1869 . . . G. I. F. D. No. 2527, dated 23rd August 1873 . .	143,000	143,000	...	...	...
Ditto .	Construction of drains and sewers for the Drainage of Black Town.	G. O. No. 2505, dated 23rd December 1881, F. D. .	10,000	...	10,000	...	...
		G. O. No. 363, dated 15th February 1883, F. D. .	30,000	...	30,000	...	...
		G. O. No. 487, dated 9th March 1885, F. D. . . . G. O. No. 11M., dated 10th April 1885, F. D. . . G. O. No. 458, dated 3rd September 1885, F. D. . .	30,000	...	30,000	...	...
		G. O. No. 765M., dated 11th August 1887, Local and Municipal . .	10,000	...	10,000	...	...
		G. O. No. 852, dated 4th August 1888 . . .	15,000	...	15,000	15,000	...
Ditto .	Purchase of Market .	G. O. No. 1699, dated 5th September 1879, F. D. .	2,000	...	2,000	...	...
Ditto .	Extension of Water-supply.	G. O. No. 2505, dated 23rd December 1881, F. D. .	25,000	...	25,000	...	...
Madras Harbour Trust.	Construction of Harbour	Madras Act II of 1886, secs. 29 and 30, and M. G. O. Marine, No. 320, dated 18th June 1886 . . .	465,464	296,723	...	62,000	10,000
Cuddapa Municipal Council.	Water-supply . .	H. D. No. 41, dated 18th April 1887 . . .	5,000	...	5,000	...	...
Coonoor Municipal Council.	Construction of Slaughter House.	H. D. Nos. 126 & 2, dated 21st Oct. 1884, and 9th Jan. 1886	700	...	700	...	...
Ditto .	Erection of Market Sheds.	F. D. No. 397, dated 28th April 1875 and M. G. No. 1792, dated 8th Sep. 1885. .	725	239	...	...	28
Ootacamund ditto	Construction of Market Buildings.	H. D. Nos. 2817 and 138, dated 15th August 1884 and 29th Sep 1886 . . .	6,000	...	6,000	...	...
Ditto . .	Completion of certain roads and water-supply channels.	F. D. No. 397, dated 28th April 1875 and M. G. No. 1761, dated 3rd Sep. 1875 .	1,242	564	...	...	67
Madura ditto	Vaigai Bridge . .	G. I. No. 137, dated 13th Dec. 1884 . .	1,000	...	1,000	...	...
Ditto . .	Water-supply . .	G. I. No. 79, dated 21st June 1886	2,700	...	2,700	...	...
Palghat ditto	Construction of Kalpattee Bridge.	H. D. Nos. 1 and 71, dated 3rd Jan. 1885 and 20th June 1885	450	...	...	...	200
Mangalore ditto	Construction of a building for the storage of Petroleum.	H. D. No. 158, dated 10th December 1886 . .	700	...	600	...	100
Vizagapatam Municipal Council.	Construction of an Iron Pontoon Bridge.	G. O. No. 522, dated 4th May 1889 . .	2,500	...	2,500	2,500	...
Calicut Local Fund Board.	Tamrachai Ghat rad and approaches.	F. D. No. 926, dated 7th February 1874 . .	8,900	2,333	...	...	466
Tellichery ditto	Peria Ghat road and construction of road in Wynaad.	F. D. No. 2085, dated 28th July 1875	6,000	3,031	...	...	300
Saidapet ditto	Iron Girder Bridge .	F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876 . .	19,979	11,687	...	...	967
		TOTAL MADRAS .	786,360	457,577	140,500	79,500	12,128

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1889—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1889		Transactions during 1888-89	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY.							
Bombay Port Trust.	Value of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879 . .	2,117,075	2,080,585	...	...	120
Ditto .	Value of certain Government properties held by the Trust .	Ditto . . .	84,468	84,468	...	...	...
Ditto .	Construction of the Prince's Dock.	Secretary of State's Despatch No. 168 P. of 18th February 1875 . . .	760,000	616,104	...	...	...
Ditto .	Dock Extension Works	G. I. F. D. No. 4484 of 4th December 1886 . .	940,000	848,609	...	80,171	...
Ditto .	For the purpose of Fore shore properties.	Section 30 of Act VI of 1879 .	754,280	...	754,280	...	...
Ditto .	New Works Capital Debenture of 1881.	G. R. No. 179 of 25th March 1881	70,000	...	...	...	70,000
Ditto .	Repayment of Loan of 76 lakhs on account of Prince's Dock due to Government. Debenture of 1883. .	G. R. No. 49 of 26th January 1882	760,000	...	143,588	...	...
Ditto .	Completing Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	...	100,000	...	...
Ditto .	To replace the Loan of 10 lakhs raised in 1880. Debenture of 1887.	G. R. No. 179 of 25th May 1887	100,000	...	90,000	...	...
Ditto .	To meet the cost of Apollo reclamation.	G. R. No. 275 of 10th August 1887	100,000				
Ditto .	New Warehouses and new Offices to replace the Loan of 7 lakhs raised in 1881.	G. R. No. 137 of 22nd June 1888	70,000	...	30,000	30,000	...
Bombay Municipality.	Construction of the Vehar Lake and Water Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Schedule 140 of Act III of 1872	373,005	283,849	...	...	6,035
Ditto .	Construction of new Water Works.	G. I. No. 3028, dated 20th December 1875 Bill No. 3 of 1876. Act II of 1880. Act III of 1888.	360,000	494,815	...	...	12,960
	Carrying out the Surface Drainage.		60,000				
	Balance of Loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.		127,000				
	Balance of Loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.		37,000				
Ditto .	Construction of Overbridges.	G. R. No. 205, dated 28th January 1868 . . .	27,864	...	2,150	...	138,150
	Construction of three Foras Roads and Nowroji Hill . .		47,647				
	Construction of new Drainage Works.	G. R. No. 1552, dated 9th September 1867 .	36,789				
	Construction of new Market.	G. R. No. 1373, dated 21st July 1868	61,500				
Ditto .	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, Dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 1240, dated 27th April 1885	440,000	...	395,000	...	...
		Carried forward .	7,426,628	4,408,430	1,515,018	110,171	227,265

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1889—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1889		Transactions during 1888-89	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*		Brought forward .	7,426,628	4,408,430	1,515,018	110,171	227,265
Bombay Municipality.	Construction of a lake in the Tansa Valley and other works incidental to bringing in water in Bombay at an estimated cost of Rx. 1,230,000.	G. R. No. 561, dated 12th February 1888 . . . . G. R. No. 1008, dated 16th March 1888 . . . G. R. No. 1930, dated 31st May 1888 . . . G. R. No. 2876, dated 21st September 1888 . .	720,000	...	720,000	250,000	...
Ditto .	Construction of Drainage Work in the City of Bombay.	G. R. No. 2951, dated 28th September 1878 . .	269,400	...	241,350	...	4,250
Ditto .	Construction of Drainage and Water Works.	G. R. No. 1427, dated 4th May 1888	70,000	...	70,000	...	...
Ditto .	Construction of Drainage and Water Works.	G. R. No. 873, dated 16th March 1888 . . .	120,000	...	120,000	60,000	...
Ditto .	Construction of Market and Roads.	G. I. No. 4937 of 7th September 1888 . . .	100,888	...	37,050	37,050	...
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590 M. of 28th October 1885.	71,150	71,150	...	11,150	...
Ditto . .	Ditto . . .	G. I. No. 1427, dated 17th June 1886	155,000	61,137	...	10,876	...
Ditto . .	Improvement and extension of the wharf accommodation for native vessels and dredging the approaches to native jetty	G. R. No. 1154, dated 27th March 1884 . . .	100,000	...	26,600	...	900
Ditto . .	Construction of a pier at Keemari.	G. R. Nos. 1942 and 2465 of 5th June and 12th July 1880 .	40,000	...	11,127	...	3,203
Karachi Municipality.	For the following works of public utility :— Water Works Extension. Boulton Market. Empress Market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269, and 1441, dated 3rd September & 1st December 1883, and 21st April 1884, respectively	50,000	...	39,550	...	400
Dharwar Municipality.	Improvement of Water-supply.	G. I. F. D. No. 3031 of 30th September 1876 . . .	3,600	2,077	...	...	175
Gadag Betigeri Municipality.	Construction of Water Works.	G. R. No. 4045 of 21st September 1877	1,800	...	...	...	63
Hyderabad Municipality.	Construction of Water Works.	G. I. F. D. No. 3539 of 9th December 1873 . . .	30,000	12,907	...	...	1,020
Ilkal Municipality	Construction of Embankment of Water Works.	G. R. No. 380 of 4th February 1885, and G. R. No. 1018 of 19th April 1887 . . .	300	179	...	...	29
Jalgaon Municipality.	Improvement of Water-supply.	G. I. F. D. No. 489 of 30th January 1877 . . . G. I. H. D. No. 17 of 26th January 1882 . . .	7,300	2,374	...	...	574
Rander Municipality.	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. I. F. D. No. 6564 of 11th November 1874 . . .	2,000	355	...	...	132
Sangamner Municipality.	Sanitary Works .	G. R. No. 2308 of 29th June 1878	600	373	...	...	28
Surat Municipality.	Represents the share of expenditure chargeable to the Surat Municipality incurred by the Public Works Department in the construction of the Hope Bridge over the River Tapti.	G. I. F. D. No. 6564 of 11th November 1874; G. I. F. D. No. 2226 of 21st August 1876; G. I. F. D. No. 51 of 14th March 1878 . . .	16,000	6,585	...	...	874
Ahmedabad Municipality.	For carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513 of 26th December 1887 . . . G. R. No. 1449 of 14th May 1888	30,000 / 10,000	...	26,520	26,520	...
		Carried forward .	9,224,666	4,565,567	2,807,215	505,767	238,913

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1889—*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Total Amount owing on 31st March 1889		Transactions during 1888-89	
				To Government.	To the Public.	Borrowed.	Repaid.
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
BOMBAY—*contd.*							
		Brought forward	9,224,066	4,565,567	2,807,215	505,767	238,913
Ahmedabad Municipality.	Construction of the Arterial Road towards the Railway Station.	G. R. No. 182 of 18th January 1883	12,000	...	...	...	6,600
Ditto . .	Erection of an over-bridge on the Arterial Road and finishing works on that road.	G. R. No. 1622 of 6th May 1884	5,000	...	...	...	3,250
Broach Municipality.	Widening and improving a road within the Municipal limits.	G. R. Nos. 3298-222—838 of 10th September 1883, 18th January and 1st March 1884	5,500	...	1,275	...	1,330
Pen Municipality	Distribution of water pipes throughout the town.	G. R. No. 123 of 13th January 1885	1,000	...	750	...	100
Ratnagiri City Municipality.	Nachua Water Works	G. R. No. 3346 of 6th November 1880	3,000	...	2,250	...	50
Ditto . .	Ditto . . .	G. R. No. 2632 of 31st July 1884	1,500	...	1,500	...	...
Rajapur Municipality.	Water Works at Kodavli.	G. R. No. 273 of 3rd February 1879	1,500				
Ditto . .	Ditto . . .	Commissioner, S. D.'s No. $\frac{CB.}{69}$ of 24th May 1881	500	...	540	...	...
Ditto . .	Ditto . . .	G. R. Nos. 737 and 2507 of 16th March 1886, and 20th August 1886	1,200	...	1,200	...	..
Chiplun Municipality.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water Works.	G. R. No. 613 of 19th February 1883 . . .	3,000	...	2,080	...	170
Sholapur Municipality.	Water Works . .	G. R. No. 3036 of 30th October 1879	19,390	...	10,400	...	1,000
Satara Municipality.	Extension of Water Works.	G. R. No. 3740 of 13th December 1880 . . .	30,000	...	21,980	...	886
Thana Municipality.	Pokhran Water Works	G. R. No. 35-C.-W.-250 of 25th June 1880 . . .	1,000	...	200	...	200
Ditto .	Construction of a Market.	G. R. No. 1984 of 30th May 1882	1,000	...	350	...	100
Bhiwdi Municipality.	Improvement of Varaka Tank.	G. R. No. 2210 of 3rd August 1885	507	...	158	...	200
Junner Municipality.	Construction of Tank for the Water-supply of the town.	G. R. No. 963 of 17th March 1883	3,300	...	2,300	...	200
Telegaon Dabhade Municipality.	Construction of Water Works.	G. R. No. 227 of 24th January 1883, and G. R. No. 1028 of 20th April 1887 . . .	2,850 470	...	2,572	...	167
Poona District Local Board.	Construction of a Bridge over the Indrayani River.	G. R. No. 1604 of 3rd June 1885	4,000	...	3,884	...	116
Bijapur District Local Board.	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879 . . .	5,000	3,431	...	...	220
Broach District Local Board.	To bear a portion of the cost of the Hope Bridge on the River Tapti at Surat.	G. I. H. D. No. 104 of 27th June 1878	6,000	935	...	...	591
Ratnagiri District Local Board.	Construction of the Amba Ghat Road.	G. R. No. 1367 of 16th April 1878	20,050	6,368	...	...	314
Surat District Local Board.	To bear a portion of the cost of the Hope Bridge over the Tapti River at Surat.	G. I. F. D. No. 6564 of 11th November 1874 . . .	35,000	17,743	...	...	1,821
Poona Cantonment Fund.	Building a market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885	12,000	...	12,000	...	...
		TOTAL BOMBAY .	9,399,433	4,594,044	2,870,654	505,767	256,228

Government of India Central Printing Office.—No. 337 C. G.—19-2-90.—285.